

BARSTOW UNIFIED SCHOOL DISTRICT

First Interim Report Positive Certification

Board Date: December 12, 2017

G = General Led"er Data · S = SU"" lemental Data

| | | | Data Sup | plied For: | |
|---------|---|-------------------------------|---|-------------------------------|--------------------------------|
| Form | Descrintion | 2017-18 Original Budaet | 2017-18 Board Approved Operating Budaet | 2017-18 Actuals to Date | 2017-18 Projected Totals |
| 011 | General Fund/County School Service Fund | GS | GS | GS | GS |
| 091 | Charter Schools Snecial Revenue Fund | | | | |
| 101 | Snecial Education Pass-Throunh Fund | | | | |
| 111 | Adult Education Fund | G | G | G | G |
| 121 | Child Develonment Fund | G | G | G | G |
| 131 | Cafeteria Snecial Revenue Fund | G | G | G | G |
| 141 | Deferred Maintenance Fund | G | G | G | G |
| 151 | Punil Transnortation Enuinment Fund | | | | |
| 171 | Snecial Reserve Fund for Other Than Canital Outlav Proiects | G | G | G | G |
| 181 | School Bus Emissions Reduction Fund | | | | |
| 191 | Foundation Snecial Revenue Fund | | | | |
| 201 | Snecial Reserve Fund for Postemolovment Benefits | G | G | G | G |
| 211 | Buildinn Fund | G | G | G | G |
| 251 | Ca• ital Facilities Fund | G | G | G | G |
| 301 | State School Buildinn Lease-Purchase Fund | | | | |
| 351 | County School Facilities Fund | | | | |
| 401 | Snecial Reserve Fund for Cac ital Outlav Proiects | G | G | G | G |
| 491 | Canital Proiect Fund for Blended Comnonent Units | | | | |
| 511 | Bond Interest and Redemntion Fund | G | G | G | G |
| 521 | Debt Service Fund for Blended Comnonent Units | | | | |
| 531 | Tax Override Fund | | | | |
| 561 | Debt Service Fund | | | | |
| 571 | Foundation Permanent Fund | | | | |
| 611 | Cafeteria Enternrise Fund | | | | |
| 621 | Charter Schools Enternrise Fund | | | | |
| 631 | Other Enternrise Fund | | | | |
| 661 | Warehouse Revolvina Fund | | | | |
| 671 | Self-Insurance Fund | | | | |
| 711 | Retiree Benefit Fund | | | | |
| 731 | Foundation Private-Purnose Trust Fund | | | | |
| AI | Averaae Daily Attendance | S | S | | S |
| CASH | Cashflow Worksheet | 2 | | | S |
| CHG | Channe Order Form | | | | ~ |
| Cl | Interim Certification | | | | S |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | | | | GS |
| ICR | Indirect Cost Rate Worksheet | + | | | S |
| MYPI | Multivear Projections - General Fund | | | | GS |
| SIAI | Summary of Interfund Activities - Projected Year Totals | | | | G |
| - ** ** | Criteria and Standards Review | 1 | + | 1 | , |

| NOTICE OF CRITERIA AND STANDARDS REVIEW. This intestate-adopted Criteria and Standards. (Pursuant to Education | |
|--|--|
| Signed: | Date: |
| District Superintendent or Designee | |
| NOTICE OF INTERIM REVIEW. All action shall be taken on the meeting of the governing board. | is report during a regular or authorized special |
| To the County Superintendent of Schools: This interim report and certification of financial condition at of the school district. (Pursuant to EC Section 42131) | re hereby filed by the governing board |
| Meeting Date: December 12. 2017 | Signed: |
| _CERTIFICATION OF FINANCIAL CONDITION | President of the Governing Board |
| X POSITIVE CERTIFICATION As President of the Governing Board of this school district will meet its financial obligations for the current | |
| QUALIFIED CERTIFICATION As President of the Governing Board of this school district may not meet its financial obligations for the cur | |
| NEGATIVE CERTIFICATION As President of the Governing Board of this school dis district will be unable to meet its financial obligations fo subsequent fiscal year. | |
| Contact person for additional information on the interim r | report: |
| Name: Ms. <u>Reyna_</u> Garcia | Telephone: 760-255-6010 |
| Title: Chief Business Official | E-mail: reyna garcia(@.busdk12.com |

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS | | Met | Not Met |
|----------------------------|--|-----|------------|
| 1 Average Daily Attendance | Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | х | |

| CRITE | RIA AND STANDARDS l ontinu | edl | Met | Not Met |
|-------|---|--|-----|------------|
| 2 | Enrollment | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | 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. | X | |
| 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 budget adoption. | X | |
| 5 | Salaries and Benefits | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | X | |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | X |
| 6b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | X |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | | X |
| 9a | Fund Balance | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years. | X | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | X | |
| 10 | Reseives | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | X | |

| SUPPL S1 | _EMENTAL INFORMATION Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget? | X | Yes |
|-------------|--|---|---|-----|
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? | X | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | X | |
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | | X |

| | EMENTAL INFORMATION on ti | | No | Yes |
|-----|---|---|-----|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | If yes, have annual payments for the current or two subsequent | | |
| | | fiscal years increased over prior year's (2016-17) annual payment? | | X |
| | | If yes, will funding sources used to pay long-term commitments | | |
| | | decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | X | |
| | | If yes, have there been changes since budget adoption in OPEB liabilities? | n/a | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | If yes, have there been changes since budget adoption in self- insurance liabilities? | n/a | |
| SB | Status of Labor Agreements | As offirst interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | Certificated? (Section SBA, Line 1b) | X | |
| | | Classified? (Section SBB, Line 1b) | | X |
| | | Management/supervisor/confidential? (Section SBC, Line 1b) | n/a | |
| SB | Labor Agreement Budget Revisions | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | Certificated? (Section SBA, Line 3) | n/a | |
| | | Classified? (Section SBB, 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 | |

| | IONAL FISCAL INDICATORS | | No | Yes |
|----|---|--|----|-----|
| A1 | Negative Cash Flow | Do cash flow projections s_how that the district will end the current fiscal year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| А3 | Declining Enrollment | Is enrollment decreasing in both the prior and current fiscal years? | X | |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |
| AB | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | | X |

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

| | | Revenues, | Experiolitures, and Ci | nanges in Fund Baianc | | | | |
|---|----------------|------------------------|------------------------|------------------------------------|-----------------|----------------------------------|----------------------------------|------------------------|
| Descri"tlon | Resource Codes | Object Codes | Orlgln udget | Board Approved Operating Budget | Actuals To Date | Projected Year :rotals 101 | Difference (Col B & D) /El | % DIff (E/8) IFI |
| A. REVENUES | | | | | | | | |
| 1)LCFF Sources | 8 | 8010-8099 | 57 084468.94 | 57 084 468.94 | 15216 463.64 | 57118,194.97 | 33726.03 | 0.1 |
| 2) Federal Revenue | 3 | 8100-8299 | 50000.00 | 50,000.00 | 15 481.37 | 15 482.00 | 134518.00 | -69.0% |
| 3) Other State Revenue | 3 | 8300-8599 | 1 088 395.00 | 1,088 395.00 | 1107100.44 | 1979447.00 | 891 052.00 | 81.9% |
| 4) Other Local Revenue | 8 | 8600-8799 | 350 ODO.OD | 350 000.00 | 74546.89 | 412.116.00 | 62 116.00 | 17.7 |
| 5'TOTAL, REVENUES | | | 58 572863.94 | 58 572 863.94 | 15199391.46 | 59 525 239.97 | | |
| 8. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | 1 | 1000-1999 | 21 540 071.00 | 21 540 071.00 | 4 195399.08 | 21 085 838.34 | 454,232.66 | 2.1 |
| 2) ClassIfied Salaries | 2 | 2000-2999 | 7 017 474.00 | 7 017 474.00 | 1960 058.26 | 6 302 847.00 | 714627.00 | 10.2% |
| 3) EmployeeBenefits | 3 | 3000-3999 | 10950568.00 | 10 950 568.00 | 2 220 901.20 | 9 681 055.00 | 1269 513.00 | 11.6% |
| 4) Books and Suppl!es | 4 | 4000-4999 | 3 958 931.00 | 3 958931.00 | 484839.95 | 3 054.695.00 | 904236.00 | 22.8 |
| 5) Services and Other Operating Expenditures | 5 | 5000-5999 | 8 593 365.00 | 8 593,365.00 | 2674694.23 | 8 138814.50 | 454 550.50 | 5.3% |
| 6) Capital Outlay | 6 | 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 | 178 106.00 | 178 106.00 | (96 550.82 | 200 000,00 | (21894.00 | -12.3% |
| 8) Other Outgo - Transfers of Indirect Costs | 7 | 7300-7399 | (313900.00 | {313 900.00 | 0.00 | {287 900,00 | {26 000.00 | 8.3% |
| 9' TOTAL EXPENDITURES | | | 51 924615.00 | 51 924,615.00 | 11,439 341.90 | 48 175 349.84 | | |
| C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES N 5 - 991 | | | 6 648248.94 | 6648248.94 | 3,760 049.56 | 11,349890.13 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers a) Transfers In | 8 | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| b) Transfers Out | 7 | 7600-7629 | 0.00 | 0.00 | 0.00 | 2 000 000.00 | (2000000.00 | Ne |
| Other Sources/Uses a) Sources | 8 | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| b) Uses | 7 | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | a.co | 0.0 |
| 3) Contributions | 8 | 8980-8999 | 19 260 623.00 | 19260623.001 | 0.00 | (9 284 976.00 | (24353.00 | 0.3 |
| 4' TOTAL OTHER FINANCING SOURCES/USE | S | | 19 260 623.00 | 19260623.001 | 0.00 | f11 284976.00 | | ~ . |

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes In Fund Balance

| | | | | | | Duning start Varia | D''' | 0/ 5/5 |
|---|----------------|-----------------|------------------------|--|------------------------|---------------------------------|----------------------------------|------------------------|
| Description | Resource Codes | Object Codes | Original Budget (Al | Board Approved Operating Budget 1Ei1 | Actuals To Date (Cl | Projected Year Totals (DI | Difference (Col B & D) {El | % DIff (EIB) IFI |
| E.NETINCREASE (DECREASE) IN FUND BALANCE fC +D4I | | | (2 612,374.06 | (2 612 374.06 | 3 760,049.56 | 64 914.13 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| Beginning Fund Balance a) As of July 1- Unaudited | | 9791 | 10.943 741.76 | 13.157 626.94 | | 13,157 626.94 | 0.00 | 0.00 |
| , , , , , , , , , , , , , , , , , , , | | | | | | , | | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10 943 741.76 | 13157 626.94 | | 13 157626.94 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) |) | | 10.943 741.76 | 13.157.626.94 | | 13 157 626.94 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,331 367.70 | 10 545252.88 | | 13 222 541.07 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 50 000.00 | 50 000.00 | | 50 000.00 | | |
| Stores | | 9712 | 200 000.00 | 250 000.00 | | 200 000.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed Stabllizatlon Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments | | 9780 | 0.00 | 8,159,033.68 | | 0.00 | | |
| e) UnassIgnedfUnappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2 086 219.00 | 2 086,219.20 | | 2 094 243.97 | | |
| UnasslanedfUnaoorooriated Amount | | 9790 | 5 995 148.70 | 0.00 | | 10 878 297.10 | | |

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

| Description | | | | | | | | 1 | |
|--|---|----------------|------|----------------------|-----------------------|---------------|-----------------------|-------------------|---------|
| Principal Agronator remail Seas Advisor Comment Seas Advisor C | Descri"tion | Resource Codes | | | | | Totals | (Col B & D) | (E/8) |
| Principal Approlement Sate Ac Curren Year Sate Ac Curren Yea | | | | 71 | | <u> </u> | U | | 41 |
| State Air Current Year | EGIT GGGRGEG | | | | | | | | |
| | | | 9011 | 47 104 721 04 | 47104 721 04 | 12 226 121 00 | 46 926 22E 04 | /279 206 021 | 0.00/ |
| Task Parlier Statewarters | | ront Voor | | | | | | · | |
| Table Descriptions Social Socia | | rent rear | | | | | | ` | |
| | | | 8019 | 168 000.00 | 708 000.00 | 0.00 | 168 000.00 | 0.00 | - 0.0% |
| Tribler Vold Tax | | | 8021 | 49 087,00 | 49 087.00 | 0.00 | 44 766.00 | (4 321.00' | -8.8% |
| Direct Rubovenicons/h-Liver Taxes 19029 0.00 | Timber YJe!d Tax | | 8022 | 0.00 | | | | | |
| Count A District Torses Source Count A 789 935 00 | Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | | | | | |
| Secure ReliTianes | County & District Taxes | | | | | · | | | |
| Prior Years Taxes | • | | 8041 | 4 789 936.00 | 4 789 936.00 | 51 400.22 | 4 903 533.00 | 113 597.00 | 2.4% |
| Supplemental Taxes | Unsecured Roll Taxes | | 8042 | 176 541.00 | 176 541.00 | 0.00 | 151 034.00 | 125 507.00 | -14.4% |
| Education Revenue Augmentation Fund (RAF) 8045 11 019,886.00 "10 988.00 0.00 "1037 245.00 179 260.00 179 260.00 179 260.00 179 260.00 179 260.00 100 2655.00 104.3% | Prior Years' Taxes | | 8043 | 6 026.00 | 6 026.00 | 34 644.04 | 1880.00 | 16 906.00 | -114.6% |
| Fund (EREF) 8945 11019(89000 1109 98000 0.00 11037245.00 17276.00 17376. Community Redovelepment Funds (\$6.81789941982) 8947 77.253.00 77.253.00 0.00 167.808.00 80.555.00 104.3%. Penaltics and funcrist from Delinquent Taxos 8044 0.00 0.00 0.00 167.74 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | Supplemental Taxes | | 8044 | 57 189.00 | 57189.00 | 39 590.64 | 175.113.00 | 117.924.00 | 206.2% |
| Community Redevelopment Funds (S6 0176901902) | Education Revenue Augmentation | | | | | | | | |
| Section Sect | Fund (ERAF) | | 8045 | 11 019,969.00' | 1 019 969.00 | 0.00 | 1 037 245.00' | 1 7 276.00 | 1.7% |
| Delinquent Taxes 8048 0.00 0.00 1675,74 0.00 | | | 8047 | 77 253,00 | 77 253.00 | 0.00 | 157.808.00 | 80,555,00 | 104.3% |
| Royalites and Bonuses 8081 0.00 | | | 8048 | 0.00 | 0,00 | 1 675.74 | 0.00 | 0.00 | 0.0% |
| Chee In-Lieu Taxes | • | | | | | | | | |
| Subtrail LCFF Survivors Substitution | | | | | | | | | |
| Solitorial LCFF Sources Solitorial LCFF Solitorial LCFF Solitorial | | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LOFF Transfers Unrestricted LOFF Transfers - Current Year 0000 8091 *1,555 000.00 *1555 000.001 0.00 *1400 000.00 155 000.00 10.0% All Other LOFF Transfers - Current Year All Other 8091 0.00 0 | | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unrestricted LCFF Transfers - Current Year 0000 8091 11,555 000.00 1155 000.00 155 000.00 155 000.00 155 000.00 10.00 155 000.00 155 | Subtotal LCFF Sources | | | 58 639 468.94 | 58 639 468.94 | 15 216 463.64 | 58 518 194.97 | 1121 273.97 | -0.2% |
| Transfers - Current Year 0000 8091 1,555 000.00 155 000.00 1400 000.00 155 000.00 -10.0% | LCFF Transfers | | | | | | | | |
| Transfers - Current Year All Other 8091 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 | | 0000 | 8091 | 1 ,555 000.00 | '1 555 000.001 | 0.00 | * 1 400 000.00 | 155 000.00 | -10.0% |
| Transfers to Charter Schools In Lieu of Property Taxes 8096 0,00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | All Other LCFF | | | | | | | | |
| Property Taxes Transfers 8097 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 | Transfers - Current Year | All Other | 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 0.00 0.00 | Transfers to Charter Schools In Lieu of Prope | erty Taxes | 8096 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL LCFF SOURCES 57 084 468.94 57 084,468.94 15 216 463.64 57,118,194.97 33 726.03 0.1% FEDERAL REVENUE Maintenance and Operations 8110 50,000.00 50 000.00 15 481.37 15 482.00 134 518.00 -69.0% Special Education Entitlement 8181 0.00 0.00 0.00 0.00 0.00 Special Education Discretionary Grants 8182 0.00 0.00 0.00 0.00 0.00 Child Nutrition Programs 8220 0.00 0.00 0.00 0.00 0.00 Donated Food Commodities 8221 0.00 0.00 0.00 0.00 0.00 Forest Reserve Funds 8260 0.00 0.00 0.00 0.00 0.00 0.00 Flood Control Funds 8270 0.00 0.00 0.00 0.00 0.00 0.00 Wildlife Reserve Funds 8280 0.00 0.00 0.00 0.00 0.00 0.00 FEMA 8281 0.00 0.00 0.00 0.00 0.00 0.00 Interagency Contracts Between LEAS 8285 0.00 0.00 0.00 0.00 0.00 Pass-Through Revenues from Federal Sources Title 1, Part A, Basic 3010 8290 Title 1, Part D, Local Delinquent Programs 829 0.00 0.00 0.00 0.00 0.00 Title 1, Part D, Local Delinquent Programs 829 0.00 0.00 0.00 0.00 0.00 | Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Maintenance and Operations | LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Maintenance and Operations 8110 50,000.00 50,000.00 15481.37 15482.00 134 518.00 -69.0% Special Education Entitlement 8181 0.00 0.00 0.00 0.00 0.00 Special Education Discretionary Grants 8182 0.00 0.00 0.00 0.00 0.00 Child Nutrition Programs 8220 0.00 0.00 0.00 0.00 0.00 Donated Food Commodities 8221 0.00 0.00 0.00 0.00 0.00 Forest Reserve Funds 8260 0.00 0.00 0.00 0.00 0.00 0.00 Flood Control Funds 8270 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Wildlife Reserve Funds 8280 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 FEMA 8281 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>TOTAL LCFF SOURCES</td> <td></td> <td></td> <td>57 084 468.94</td> <td>57 084,468.94</td> <td>15 216 463.64</td> <td>57,118,194.97</td> <td>33 726.03</td> <td>0.1%</td> | TOTAL LCFF SOURCES | | | 57 084 468.94 | 57 084,468.94 | 15 216 463.64 | 57,118,194.97 | 33 726.03 | 0.1% |
| Special Education Entitlement 8181 0.00 0.00 0.00 0.00 0.00 | FEDERAL REVENUE | | | | | | | | |
| Special Education Entitlement 8181 0.00 0.00 0.00 0.00 0.00 | Maintenance and Operations | | 8110 | 50 000 00 | 50 000 00 | 15/81 37 | 15/82 00 | 134 518 00 | -69.0% |
| Special Education Discretionary Grants 8182 0.00 0.00 0.00 0.00 0.00 Child Nutrition Programs 8220 0.00 0.00 0.00 0.00 0.00 Donated Food Commodities 8221 0.00 0.00 0.00 0.00 0.00 Forest Reserve Funds 8260 0.00 0.00 0.00 0.00 0.00 0.00 Flood Control Funds 8270 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Wildlife Reserve Funds 8280 0.00 < | · · | | | | | | | .0.010.00 | 00.076 |
| Child Nutrition Programs 8220 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Errest Reserve Funds 8260 0,00 0.00 | | | | | | | | | |
| Donated Food Commodities 8221 0.00 0.00 0.00 0.00 0.00 | ' | | | | | | | | |
| Forest Reserve Funds 8260 0,00 0.00 0.00 0.00 0.00 0.00 0.00 0. | · · | | | | | | | | |
| Flood Control Funds 8270 0,00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | | | | | | | 0.00 | 0.00/ |
| Wildlife Reserve Funds 8280 0.00 < | | | | | | | | | |
| FEMA 8281 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | | | | | | | | |
| Interagency Contracts Between LEAs 8285 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | | | | | | | | |
| Pass-Through Revenues from Federal Sources 8287 0.00 0.00 | | | | | | · | | | |
| Title I, Part A, Basic 3010 8290 Title I, Part D, Local Delinquent Programs 3025 8290 | | _ | | | | | | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs 3025 8290 | | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Programs 3025 8290 | | 3010 | 8290 | | | | | | |
| | - | 3025 | 8290 | | | | | | |
| | Title II Part A Educator Qua(ih, | 4035 | 8290 | | | | | | |
| | and the second second | .500 | 0200 | 1 | | | | | |

2017-18 First Interim General Fund Unrestricted (Resources 000Q..1999) Revenues, Expenditures, and Changes In Fund Balance

| Descriotion | Resource Codes | Object | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Col B & D) /El | % DIff (E ⊤ B) |
|---|--|--------|-----------------|------------------------------------|-----------------|--------------------------|----------------------------------|--------------------------|
| Tiiie 111, Part A, Immigrant Education | resource oodes | | | ,,,, | ••• | | | |
| Program | 4201 | 8290 | | | | | | |
| Title III, Part A, EnglJsh Leamer Program | 4203 | 8290 | | | | | | |
| Title V, Part B, Pub!lc Charter Schools Grant Program (PCSGP) (NCLB) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3012-3020, 303() 3199, 4036-4126, 5510 | 8290 | | | | | | |
| Career and Technical Education | 350()3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL FEDERAL REVENUE | | | 50 000.00 | 50 000.00 | 15,481.37 | 15482.00 | 134518.00 | -69.09 |
| OTHER STATE REVENUE | | | | | | | | |
| Other State | | | | | | | | |
| Apportionments ROC!P | | | | | | | | |
| Entitlement PriorYears | 6360 | 8319 | | | | | | |
| SpecJal Education Master Plan Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other State Apportionments- Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Chlld Nutrition Programs | | 8520 | 203 395.00 | 203 395.00 | 0.00 | 1 067 687.00 | 864292.00 | 424.99 |
| Mandated Costs Reimbursements | | 8550 | 870 000.00 | 870 000.00 | 18 915.40 | 894 360.00 | 24 360.00 | 2.8 |
| Lottery - Unrestricted and Instructional Material | s | 8560 | | | | | | |
| Tax ReliefSubventlons Restricted Levies - Other | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | 0.00 | 0.0 |
| Pass-Through Revenues from State Sources | | 8587 | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Techn!cal Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcoholllobacco Funds | 6650, 6690 | 8590 | | | | | | |
| Callfomla Clean Ene.rgy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| Qual!ty Education Investment Act | 7400 | 8590 | | | | | | |
| Common Core State Standards Implementation | 7405 | 8590 | 15000.00 | 15000.00 | *126,015.84 | 17400.00 | 2400.00 | 16.0 |
| All Other State Revenue | All Other | 8590 | 1 088 395.00 | | 1107 100.44 | 1979 447.00 | 891 052.00 | 81.9 |

| Barstow Unified San Bernardino County | | U Revenues, | 2017-18 First I General Fu nrestricted (Resourc Expenditures, and Ch | ınd | ce | | 36 67 | 611 0000000 Form 011 |
|---|------------------|-----------------|---|---|-----------------|-----------------------------------|---------------------------|--------------------------------|
| DescrJntlon OTHER LOCAL REVENUE | Resource Codes | Object Codes | OrlgInal Budget IA\ | Board Approved Operating Budget 191 | Actuals To Date | Projected Year Totals — 101 | Difference (Col.B.&.D) | % Dlff <u>(E/8)</u> .IF\ |
| Other Local Revenue | | | | | | | | |
| County and DistrictTaxes | | | | | | | | |
| 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 | | |
| SupplementalTaxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | 0010 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | | |
| Penaltles and Interest from Delinquent N | lon-LCFF | | | | | | | |
| 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 | 0.0% |
| Sale of Publications | | 8632 | 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 | 100 000.00 | 100 000.00 | 15 702.80 | 100 000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 75 000.00 | 75 000.00 | 31 347.72 | 110 000.00 | 35 000.00 | 46.7% |
| Net Increase (Decrease) in the Fair Value | e of Investments | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 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% |
| AU Other Fees and Contracts | | 8689 | 0.00 | | 0,00 | 0,00 | 0.00 | 0.0% |
| Other Local Revenue | | 0000 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.070 |
| Plus: Misc Funds Non-LCFF (50%) Adjus | stment | 8691 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Pass-Through Revenues From Local So | | 8697 | 0.00 | · | 0.00 | 0.00 | 0,00 | 0.070 |
| All Other Local Revenue | | 8699 | 175 000.00 | 175 000.00 | 27 496.37 | 202 116.00 | 27 116.00 | 15.5% |
| Tuition | | 8710 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/PTransfers 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 Infrom All Others | | 8799 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL OTHER LOCAL REVENUE | | | 350 000.00 | 350 000.00 | 74 546.89 | 412 116.00 | 62 116.00 | 17.7% |
| TOTAL REVENUES | | | 58,572 863.94 | 58,572 863,94 | 15.199391.46 | 59 525 239.97 | 952 376.03 | 1.6% |

2017-18 First Interim General Fund Unrestricted (ResourcesOOOD-1999) Revenues, Expenditures, and Changes In Fund Balance

| | _ | | | | | | |
|---|-----------------|------------------------|-----------------------------------|---------------------|----------------------------------|----------------------------------|---------------|
| Descriction Resource Codes | Object Codes | Original Budget fAl | Board Approved to perating Budget | Actuals To Date fCl | Projected Year Totals '()' | Difference {Col B & D) 'E' | % DIff 171 |
| Certificated Teachers' Salaries | 1100 | 18 304 086.00 | 18 304 086.00 | 3 444 747.36 | 17 883.583.34 | 420.502.66 | 2.3% |
| Certificated PupII Support Salaries | 1200 | 707 462.00 | 707 462.00 | 133 980.35 | 654,514.00 | 52 948.00 | 7.5% |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 2 371,443.00 | 2 371,443.00 | 596 727.19 | 2 429,162.00 | <i>157</i> 719.00 | -2.4% |
| Other Certificated Salaries | 1900 | 157,080.00 | 157 080.00 | 19 944.18 | 118.579.00 | 38 501.00 | 24.5% |
| TOTAL CERTIFICATED SALARIES | | 21 540,071.00 | 21 540,071.00 | 4 195 399.08 | 21 085 838.34 | 454232.66 | 2.1% |
| CLASSIFIED SALARIES | - | | | | | | |
| Class!fled Instructional Salarles | 2100 | 594 604.00 | 594 604.00 | 128 054.33 | 473 879.00 | 120,725.00 | 20.3% |
| ClassIfled Support Salaries | 2200 | 2 319 947.00 | 2 319 947.00 | 710 512.96 | 2 220 957.00 | 98 990.00 | 4,3% |
| Classified Supervisors' and Administrators' Salaries | 2300 | 641 309.00 | 641 309.00 | 162 134.96 | 491,262.00 | 150 047.00 | 23.4% |
| Clerical, Technical and Office Salaries | 2400 | 2 991 284.00 | 2 991 284.00 | 868 533.60 | 2 659 829.00 | 331 455.00 | 11.1 |
| Other Class!fled Salaries | 2900 | 470 330.00 | 470 330.00 | 90 822.41 | 456 920.00 | 13 410.00 | 2.9 |
| TOTAL CLASSIFIED SALARIES | | 7 017 474.00 | 7017474.00 | 1 960 058.26 | 6302847.00 | 714627.00 | 10.2% |
| EMPLOYEE BENEFITS | _ | | | | | | |
| STRS | 3101-3102 | 3 264 538.00 | 3 264,538.00 | 593 750.02 | 2985,853.00 | 278 685.00 | 8.5% |
| PERS | 3201-3202 | 1 027 278.00 | 1027 278.00 | 276 684.56 | 846 614.00 | 180 664.00 | 17.6% |
| OASDI/Medicare/Alternative | 3301-3302 | 829 254.00 | 829.254.00 | 205 914.59 | 750 174.00 | 79 080.00 | 9.5% |
| Health and Welfare Benefits | 3401-3402 | 4.428 350.00 | 4 428 350.00 | 830.778.97 | 3.762 244.00 | 666 106.00 | 15.0% |
| Unemployment Insurance | 3501-3502 | 13 803.00 | 13 803.00 | 3 050.21 | 13 361.00 | 442.00 | 3.2% |
| Workers' Compensation | 3601-3602 | 1334 721.00 | 1334 721.00 | 296 843.83 | 1 307 994.00 | 26 727.00 | 2.0% |
| OPEB, Allocated | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPES, Active Employees | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | 3901-3902 | 52 624.00 | 52,624.00 | 13879.02 | 14815.00 | 37 809.00 | 71.8% |
| TOTAL EMPLOYEE BENEFITS | | 10 950 568.00 | 10 950 568.00 | 2,220,901.20 | 9 681 055.00 | 1 269513.00 | 11.6% |
| BOOKS AND SUPPLIES | | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 1492 919.00 | 1492 919.00 | 14282.77 | 858 803.00 | 634 116.00 | 42.5% |
| Books and Other Reference MaterialS | 4200 | 119 055.00 | 119 055.00 | 18770.82 | 115 100.00 | 3955.00 | 3.3% |
| Materials and Supplles | 4300 | 1 243 474.00 | 1 243 474.00 | 411 679.70 | 988 537.00 | 254 937.00 | 20.5% |
| Noncapital!zed Equipment | 4400 | 1 103 483.00 | 1,103483.00 | 40 106.66 | 1092 255.00 | 11.228.00 | 1.0% |
| Food | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL BOOKS AND SUPPLIES | | 3 958,931.00 | 3,958 931.00 | 484,839.95 | 3 054 695.00 | 904 236.00 | 22.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | |
| Subagreements for Services | 5100 | 2 411 000.00 | 2 411,000.00 | 548 706.82 | 2 411 000.00 | 0.00 | 0.0 |
| Travel and Conferences | 5200 | 146 435.00 | 146 435.00 | 39 859.90 | 84 484.00 | 61 951.00 | 42.3% |
| Dues and Memberships | 5300 | 26,084.00 | 26084.00 | 20 800.84 | 61 792.00 | (35 708.00 | -136.9% |
| Insurance | 5400-5450 | 465 000.00 | 465 000.00 | 339,901.58 | 339 902.00 | 125 098.00 | 26.9% |
| Operations and Housekeeping Services | 5500 | 1836 880.00 | 1836 880.00 | 731 410.52 | 1 684 168.00 | 152712.00 | 8.3% |
| Rentals, Leases, Repairs, and NoncapItalized Improvements | 5600 | 274 282.00 | 274 282.00 | 51.059.36 | 177 158.00 | 97,124.00 | 35.4% |
| Transfers of Direct Costs | 5710 | (41 306.00) | 141 306.00 | f13 281.22\ | (40 677.00 | 1629.00 | 1.5% |
| Transfers of Direct Costs - Interfund | 5750 | 9 760.00 | 9760.00 | ' 133.71 | 7 29.00' | 10 489.00 | 107.5 |
| Professional/Consulting Services and Operating Expenditures | 5800 | 2 817 978.00 | 2 817 978.00 | 842 501.42 | 3,000,989.50 | 1183 011.50\ | -6.5% |
| Communications | 5900 | 647252.00 | 647,252.00 | 113868.72 | 420 727.00 | 226,525.00 | 35.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 8 593 365.00 | 8,593 365.00 | 2 674 694.23 | 8,138.814.50 | 454.550.50 | 5.3% |

2017-18 First Interim General Fund Unrestricted {Resources 0000-1999) Revenues, Expenditures, and Changes InFund Balance

| Descriction | Resource Codes | Object Codes | Original Budget (Al | Board Approved Operating Budget 1s1 | Actuals To Date | Projected Year Totals 'D' | Difference (Col, R,&D) | % Diff !';{,I |
|--|----------------|-----------------|------------------------|---|---|---------------------------------|---------------------------|------------------|
| CAPITAL OUTLAY | Resource Codes | Codes | (Ai | 181 | <ci< td=""><td>D</td><td></td><td></td></ci<> | D | | |
| CAFITALOUTEAT | | | | | | | | |
| | | 6100 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| md 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 I ibraries | | | | | | | | |
| or Major Expansion of School I ibraries | | 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 Indi | rect Costs) | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Spec!al Schools | | 7130 | 1 600.00 | 1600.00 | 1867.00 | 0.00 | 1 600.00 | 100.0% |
| Tuition, Excess Costs, andtor Deficit Paymen Payments to Districts or Charter Schools | ts | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 176 506.00 | 176506.00 | 195 683.82\ | 200 000.00 | 123494.00 | -13.3% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through | | | | | | | | |
| Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apport | ionmente | 7221 | | | | | | |
| To Districts or Charter Schools | 6500 | 7222 | | | | | | |
| To County Offices | 6500 | 7223 | | | | | | |
| To JPAs | 6500 | , 223 | | | | | | |
| ROC/P Transfers of Apportionments | | 7221 | | | | | | |
| To Districts or Charter Schools | 6360 | 7222 | | | | | | |
| To County Offices | 6360 | 7223 | | | | | | |
| To JPAs | 6360 | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other Transfers | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other Transfers Out to All Others | | | | | | | | |
| 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% |
| · | | | 178 106.00 | 178 106.00 | 196 550.82 | 200 000.00 | 121 894.00 | 10.00 |
| OTHER OUTGO: TRANSFERS OF INDIRECT | COSTS | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (148 900.00 | t148 900.om | 0.00 | (148 900.00 | 0.00 | 0.0 |
| Transfers of Indirect Costs -Interfund | | 7350 | (165 000.00 | {165000.00\ | 0.00 | (139 000.00 | (26000.00 | 15.8 |
| TOTAL OTHER OUTGO - TRANSFERS OF | NDIRECT COSTS | | 1313,900.00 | 1313 900.00\ | 0.00 | 1287 900.00 | 126,000.0 | 8.3% |
| TOTAL, EXPENDITURES | | | 51 924 615.00 | 51.924 615.00 | 11.439 341.90 | 48,175,349.84 | 3749 265.16 | 7.2 |

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

| Descrintion | Resource Codes | Object Codes | Original Budget | Board Approved Operatin្ព Budget | Actuals To Date | Projected Year Totals IOI | Difference (Col B & D) IEI | % DIff (E/8) F |
|---|----------------|-----------------|-----------------|-------------------------------------|-----------------|---------------------------------|----------------------------------|----------------------|
| INTERFUND TRANSFERS | | | | | | - | | 1 |
| NTERFUND TRANSFERS IN | | | | | | | | |
| | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| From: Bond Interest and Redemption Fund | | 8914 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00/ |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 1a, TOTAL INTERFUND TRANSFERS IN | | 0313 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.078 |
| INTERFORD TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| To: SpecJal Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| To: State School Bullding Fund/ | | | | | | | | |
| County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund Other Authorized Interfund Transfers Out | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b' Total Interfund Transfers out | | 7619 | 0.00 | 0.00 | 0.00 | 2 000 000,00 | | New |
| OTHER | | | 0.00 | 0.00 | 0,00 | 2 000,000,00 | 12 000 000.00 | New |
| SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Apportionments Emergency Apportionments | | 0331 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.078 |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Purchase of Land/Bulldlngs | | | | | | | | |
| Other Sources | | 9065 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09/ |
| 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 | 0.0% |
| of Participation | | 8972 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.0% |
| Proceeds from Capita[Leases | | 8973 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0,0% |
| Proceeds from Lease Revenue Bonds | | 8979 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| All Other Financing Sources | | | 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% |
| ₫\ TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 19 260 623.00' | ' 9 260 623.00 | 0.00 | 19,284 976.00 | ¹ 24 353.00 | 0.3% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ¹ e'TOTAL CONTRIBUTIONS | | | (9 260 623.00 | 19,260 623.00' | 0.00 | 19284 976.00' | 124 353.00' | 0.3% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | · | |
| ra - b+ c - d + e \setminus | - | | 19260 623.00' | 19260623.00 | 0.00 | 111 284 976.00 | 12024353.00 | 21.9% |

2017-18 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes In Fund Balance

| | | rtovonao, i | Experiultures, and Ci | langes in anabalane | | | | |
|---|----------------|------------------------|-----------------------|------------------------------------|-----------------|---------------------------------|---|------------------------|
| Descri"tion | Resource Codes | Object Codes | OrlgIn udget | Board Approved Operatl J Budget | Actuals To Date | Projected Year Totals fDl | Difference (Col B & DJ <el< th=""><th>% DIff (E/8) fFl</th></el<> | % DIff (E/8) fFl |
| A. REVENUES | | | | | | | | |
| | | | | | | | | |
| 1) LCFF Sources | 8 | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | 8 | 8100-8299 | 4146 895.00 | 4 146895.00 | 413 573.84 | 5 680 165.00 | 1,533270.00 | 37.0% |
| 3) Other State Revenue | 8 | 8300-8599 | 3 326,106.00 | 3 326 106.00 | 216576.79 | 3,563 263.00 | 237 157.00 | 7.1% |
| 4) Other Local Revenue | 8 | 8600-8799 | 884 935.00 | 884 935.00 | 136 876.00 | 743 124.00 | (141 811.00 | -16.0% |
| B. EXPENDITURES | | | 8 357936.00 | 8 357 936.00 | 767 026.63 | 9,986 552.00 | | |
| | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5 299 126.00 | 5 299 126.00 | 927 667.60 | 4 303 344.98 | 995 781.02 | 18.8% |
| 2) Classified Salaries | 2 | 2000-2999 | 3 537 996,00 | 3 537 996.00 | 1058 587.69 | 3 276,305.00 | 261 691.00 | 7.4% |
| 3) Employee Benefits | ; | 3000-3999 | 5 589 334.00 | 5 589 334.00 | 755 812.96 | 5608,890,00 | 119556.00 | -0.3% |
| 4) Books and Supplies | 4 | 4000-4999 | 832 913.00 | 832 913.00 | 257 193.83 | 1 833,147.64 | ' 1 000 234.64 | -120.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2 207 756,00 | 2 207756.00 | 668 503.41 | 4 462, 195.00 | 12,254 439.00 | -102.1% |
| 6) Capital Outlay | | 6000-6999 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Outgo (excluding Transfers of Indirec 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 | 148 900.00 | 148 900.00 | 0.00 | 148900.00 | 0.00 | 0.0% |
| 9' TOTAL, EXPENDITURES | | | 17 616 025.00 | 17 616 025.00 | 3 667,765.49 | 19 632,782.62 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES 1A5 - BS | 91 | | (9,258 089.00 | re 258089.0D' | 12,900,738.86\ | (9,646,230.62 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | : | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Other Sources!Uses | | 9030 9070 | 2.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 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 | 9 260 623.00 | 9 260 623.00 | 0,00 | 9 284 976.00 | 24 353.00 | 0.3 |
| 4' TOTAL OTHER FINANCING SOURCES!U | ISES | | 9 260 623.00 | 9 260 623.00 | 0,00 | 9.284 976.00 | | |

2017-18 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes In Fund Balance

| Description | Resource Codes | Object Codes | Orlglnal Budget IA\ | Board Approved Operating Budget 18\ | Actuals To Date | Projected Year Totals ID\ | Difference (Col B & D) IE∖ | % DIff {E/8) IF\ |
|--|----------------|-----------------|---------------------|---|-----------------|---------------------------------|----------------------------------|------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE <i>T</i> e + D4) | | | 2534.00 | 2 534.00 | (2.900738,86 | (361 254.62 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| Beginning Fund Balance As of July 1 • Unaudited | | | 2 105 634.23 | 1 424 673.64 | | 1 424 673.64 | 0.00 | 0.0% |
| b) Audit Adjustments | | | 0.00 | 0,00 | | 0.00 | 0,00 | 0.0% |
| c) As of July 1 • Audited (F1a + F1b) | | | 2 105 634.23 | 1424 673.64 | | 1424 673.64 | | |
| d) Other Restatements | | | 0,00 | 0.00 | | 0.00 | 0,00 | 0.0 |
| e) Adjusted Beginning Balance (F1c+f1c) | | | 2 105 634.23 | 1424673.64 | | 1424 673,64 | | |
| 2) Ending Balance, June 30 (E +F1e) | | | 2 108 168.23 | 1427 207.64 | | 1063,419.02 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | |
| Revolving Cash | | | 0.00 | 0.00 | | 0,00 | | |
| Stores | | | 0.00 | 0.00 | | 0.00 | | |
| Prepaid | | | 0.00 | 0.00 | | 0.00 | | |
| Expenditures All | | | 0.00 | 0.00 | | 0.00 | | |
| Others | | | 2 108,168.23 | 1429 760.10 | | 1,063419.02 | | |
| b) Restricted | | | | | | | | |
| c) Committed | | | 0.00 | 0.00 | | 0,00 | | |
| Stab!lization Arrangements | | | 0,00 | 0.00 | | 0,00 | | |
| Other Commitments | | | 2.22 | 2.22 | | 0.00 | | |
| d) Assigned | | | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments | | | | | | | | |
| e) Unassigned!Unappropriated | | | 0.00 | 0.00 | | 0.00 | | |
| Reserve for Economic Uncertainties | | | 0.00 | 12552.46 | | 0.00 | | |

2017-18 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

| | Revenue, | Expenditures, and Ch | anges in Fund Balanc | е | | | |
|---|-----------------|------------------------|---|-----------------|---------------------------------|---------------------------|------------------------|
| Description Resource Codes | Object Codes | Orlglnal Budget (Al | Board Approved Operating Budget 1s1 | Actuals To Date | Projected Year Totals (DI | Difference (Col B & D) | % DIff {E/B) IFI |
| LCFF SOURCES | | | | | | | |
| Principal Apportionment | | | | | | | |
| State Aid - Current Year | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| StateAid-PriorYears | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions Homeowners' Exemptions | 8021 | 0.00 | 0,00 | 0.00 | 0,00 | | |
| Timber Yield Tax | 8022 | 0.00 | 0,00 | 0.00 | 0.00 | | |
| Other SubventionS/In-Lleu Taxes | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| CoLinty & DistrictTaxes Secured RollTaxes | 8041 | 0,00 | 0.00 | 0,00 | 0.00 | | |
| Unsecured Roll | 8042 | 0,00 | 0.00 | 0.00 | 0.00 | | |
| Taxes Prior Years' | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Taxes Supplemental | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Taxes | | | | | | | |
| Education Revenue Augmentation Fund (ERAF) | 8045 | 0,00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | 8047 | 0,00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interestfrom Delinquent Taxes | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Royalties and Bonuses | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | 8089 | 0,00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | 000) | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | |
| Unrestricted LCFF Transfers - Current Year 0000 | 8091 | | | | | | |
| All Other LCFF | | | | 0.00 | | | |
| 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 Property Taxes Transfers | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00/ |
| LCFF/Revenue LimitTransfers - Prior Years | 8097 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| FEDERAL REVENUE | | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0.0% |
| Maintenance and Operations | 8110 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | 8181 | 962 417.00 | 962417.00 | (36,437.00\ | 962 417.00 | 0.00 | 0.0% |
| Special Education Discretionary | 8182 | 4 070.00 | 4 070.00 | (4,070.00 | 1 006.00 | (3064.00 | -75.3% |
| Grants 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,PartA, Basic 3010 | 8290 | 2.640,519.00 | 2 640 519.00 | 363 609.27 | 4 037 963,00 | 1 397 444.00 | 52.9% |
| Title I,Part D,Local | | | | | | | _ |
| Dellinquent Programs 3025 | 8290 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A Educator Quantv 4035 | 8290 | 328 375.00 | 328.375.00 | 44,440.98 | 460 526.00 | 132.151.00 | 40.2% |

General Fund 36 67611 0000000 (Resources 2000-9999) Form 011

2017-18 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, ExpendItures, and Changes In Fund Balance

| | | nevenue, | Expenditures, and Ch | anges In Fund Balanc | · c | Т | 1 | |
|---|--|-----------------|------------------------|---|-----------------|---------------------------------|----------------------------------|------------------------|
| Descrintion | Resource Codes | Object Codes | Orlglnal Budget IA\ | Board Approved Operating Budget IB\ | Actuals To Date | Projected Year Totals ID\ | Difference (Col B & D) IE\ | % Diff (EIB) IF\ |
| Title 111, Part A, Immigrant Education | | | | | | | | |
| Program | 4201 | 8290 | 3 958.00 | 3958.00 | (2.267.94 | 3933.00 | (25.00) | -0.6% |
| Title III, Part A, Engl!sh Leamer Program | 4203 | 8290 | 67 787.00 | 67 787.00 | 19598,00 | 78 951.00 | 11164.00 | 16.5% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Career and Techntcal Education | 3500-3599 | 8290 | 74 769.00 | 74 769.00 | 0.00 | 70369.00 | 14 400,00 | -5.9% |
| All Other Federal Revenue | All Other | 8290 | 65,000.00 | 65.000.00 | 28.700.53 | 65 000.00 | 0.00 | 0.0% |
| TOTAL FEDERALREVENUE | 711101101 | 0200 | 4,146 895.00 | 4 146 895.00 | 413 573.84 | 5 680 165.00 | 1533 270.00 | 37.0% |
| OTHER STATE REVENUE | | | 1,110000.00 | 1 1 10 000.00 | 110 010.01 | 0 000 100.00 | 1000 27 0.00 | 07.070 |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Enlitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | 0/ |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 271 570.00 | 271,570.00 | 28 705.14 | 294 036.00 | 22 466.00 | 8.3% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventionsfin-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 Schoo! Education and Safety (ASES) | 6010 | 8590 | 215 318.00 | 215 318.00 | 10,788.83 | 225,736.00 | 10418.00 | 4.8% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Career Technical Education Incentive Grant | | | | | | | | |
| Program | 6387 | 8590 | 0.00 | 0.00 | 119 138.00 | 119 138.00 | 119 138.00 | Ne |
| Drug!Alcoholffobacco Funds | 6650, 6690 | 8590 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.0 |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.0 |
| 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 | AllOther | 8590 | 2.839,218.00 | 2,839,218.00 | 57,944.82 | 2 924353.00 | 85 135.00 | 3.0 |
| TOTAL OTHER STATEREVENUE | | | 3,326,106.00 | 3 326 106.00 | 216576.79 | 3.563 263.00- | 237 157.00 | 7.1 |

2017-18 First Interim General Fund Restricted {Resources 2000-9999) Revenue, Expenditures, and Changes In Fund Balance

| Description | Resource Codes | Object Codes | Orlglnal Budget IAl | Soard Approved Operating Budget 101 | Actuals To Date | Projected Year Totals (DI | Difference (Col B & D) /El | % DIff (EIB) /Fl |
|---|-----------------|-----------------|------------------------|---|-----------------|---------------------------------|----------------------------------|------------------------|
| OTHER LOCAL REVENUE | . 1000000 00000 | | 1111 | 101 | 7.61 | (DI | /Li | /11 |
| 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-AdValoremTaxes | | | 0,00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| ParcelTaxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 67 000.00 | 67 000.00 | 0.00 | 67 000.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Nor Taxes | n-LCFF | 8629 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| 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 or | f Investments | 8662 | | | | | | |
| Fees and Contracts Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0,00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 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 | | 8089 | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustm | n E | 8691 | 0.00 | 0.00 | 0.00 | 0,00 | | |
| Pass-Through Revenues From Local Sour | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | ces | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments Special Education SELPA Transfers | | 0701 0703 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 817,935.00 | 0.00 817935.00 | 136876.00 | 0.00 | 0.00 | 0.0 |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 676 124.00 0.00 | 0.00 | -17.3% 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROCIP 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 | 0.0% |
| FromJPAs | 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 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | , | | 0.00 | 0.00 | 0.0% |
| All Other Transfers Infrom All Others | 7.11. 0.0101 | 8799 | 0.00 | 0.00 | | 0.00 | 0,00 | 0.0% |
| | | 0177 | 884935.00 | 884 935.00 | 136,876.00 | 743 124.00 | t141 811.om | -16.0% |
| TOTAL REVENUES | | | 8.357936.00 | 8357.936.00 | 767 026.63 | 9 986.552.00 | 1628616.00 | 19.5 |

2017-18 First Interim General Fund Restricted {Resources 2000-9999} Revenue, Expenditures, and Changes in Fund Balance

| Revenue, Expenditures, and Changes in Fund Balance | | | | | | | | | |
|---|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|--|--|
| DescriDtion Resource Codes | Object Codes | Orlginal Budget (Al | Board Approved Operating Budget 101 | Actuals To Date (Cl | Projected Year Totals (Dl | Difference (Col B & D) (El | % Diff {E/BJ IFl | | |
| CERTIFICATED SALARIES | | , | - | , | ` | , | | | |
| | | | | | | | | | |
| Certificated Teachers' Salaries | 1100 | 3,905,861.00 | 3 905 861.00 | 662 596.75 | 2977.994.98 | 927 866.02 | 23.8% | | |
| Certificated PupII Support Salaries | 1200 | 855 327.00 | 855327.00 | 186 080.32 | 940 454.00 | (85 127.00 | -10.0% | | |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 128 471.00 | 128 471.00 | 18424.98 | 73 800.00 | 54 671.00 | 42.6% | | |
| Other Certificated Salaries | 1900 | 409 467.00 | 409 467.00 | 60 565.55 | 311 096.00 | 98 371.00 | 24.0% | | |
| TOTAL. CERTIFICATED SALARIES | | 5 299 126.00 | 5 299 126.00 | 927 667.60 | 4 303 344.98 | 995 781.02 | 18.8% | | |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | 2100 | 2 246 299.00 | 2,246 299.00 | 642 377.98 | 2 070 495.00 | 175 804.00 | 7.8% | | |
| Classified Support Salaries | 2200 | 1078 346.00 | 1078 346.00 | 336 951.43 | 966 793.00 | 111 553.00 | 10.3% | | |
| Classffied Supervisors' and Administrators' Salaries | 2300 | 73 010.00 | 73010.00 | 17241.44 | 51 725.00 | 21 285.00 | 29.2% | | |
| Clerlcal, Technical and Office Salaries | 2400 | 140 341.00 | 140 341.00 | 52 159.57 | 145 143.00 | (4,802.00 | -3.4% | | |
| Other Classified Salaries | 2900 | 0.00 | 0.00 | 9 857.27 | 42 149.00 | <i>(4</i> 2 149.00 | New | | |
| TOTAL CLASSIFIED SALARIES | | 3 537 996.00 | 3 537 996.00 | 1.058 587.69 | 3 276 305.00 | 261 691.00 | 7.4% | | |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | 3101-3102 | 3.369 336.00 | 3,369.336.00 | 123,531.24 | 3,305 282.00 | 64 054.00 | 1.9% | | |
| PERS | 3201-3202 | 403,672.00 | 403 672.00 | 134 553.35 | 446 277.00 | (42,605.00) | -10.6% | | |
| OASDI/Medicare/Alternative | 3301-3302 | 346 851.00 | 346851.00 | 90 945.81 | 311,494.00 | 35 357.00 | 10.2% | | |
| Health and Welfare Benefits | 3401-3402 | 1,034742.00 | 1034 742.00 | 303 175.91 | 1,176867.00 | 1142,125.00 | _ | | |
| Unemployment Insurance | 3501-3502 | 4 272.00 | 4.272.00 | 985.50 | 3 668.00 | 604.00 | 14.1% | | |
| Workers' Compensation | 3601-3602 | 410 492.00 | 410 492.00 | 96 086.85 | 358 368.00 | 52 124.00 | 12.7% | | |
| 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 | 19,969.00 | 19,969,00 | 6,534.30 | 6,934.00 | 13.035.00 | 65.3% | | |
| TOTAL EMPLOYEE BENEFITS | | 5 589.334.00 | 5,589 334.00 | 755 812.96 | 5 608,890.00 | (19.556.00) | -0.3% | | |
| BOOKS AND SUPPLIES | | | | | | | | | |
| | | 404.050.0 | | | | (00 7 00 4 00 | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 104,850.0 | 104 850.00 | 76 342.60 | 312.744.00 | (207,894.00 | -198.3% | | |
| Books and Other Reference Materials | 4200 | 42 337.00 | 42 337.00 | 15 885.95 | 44.679.00 | (2 342.001 | - | | |
| Materials and Supplies | 4300 | 522 124.00 | 522 124.00 | 154 583.16 | 726 173,00 | (204 049.001 | - | | |
| Noncapitalized Equipment | 4400 | 163 602.00 | 163 602.00 | 10 382.12 | 749 551.64 | 1585 949.64 | -358.2% | | |
| Food | 4700 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| TOTAL BOOKS AND SUPPLIES | | 832 913.00 | 832913.00 | 257 193.83 | 1833 147.64 | (1 000234.64 | -120.1% | | |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | 5100 | 607 950.00 | 607 950,00 | 121251.08 | 1 935728.00 | (1327,778.00 | -218.4% | | |
| Travel and Conferences | 5200 | 158,823.00 | 158 823.00 | 81 832.53 | 128 973.00 | 29 850.00 | 18.8 | | |
| Dues and Memberships | 5300 | 689.00 | 689,00 | 2 388.00 | 2 388.00 | 11 699.00 | -246.6% | | |
| Insurance | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 | | |
| Operations and Housekeeping Services | 5.500 | 4,800.00 | 4800,00 | 1845,07 | 5,000.00 | (200.00 | -4.2% | | |
| Rentals, Leases, Repairs, and Noncap!talized Improvements | 5600 | 79 577.00 | 79577.00 | 13 535.77 | 43,895.00 | 35 682.00 | 44.8% | | |
| Transfers of Direct Costs | 5710 | 41 306,00 | 41 306.00 | 13 281.22 | 40 677.00 | 629.00 | 1.5% | | |
| Transfers of Direct Costs - Interfund | 5750 | 4408.00 | 4408.00 | 356.50 | 1 502.00 | 2 906.00 | 65.9% | | |
| Professional/Consultrng Services and Operating Expenditures | 5800 | 1302,184.00 | 1.302 184.00 | 433 647.21 | 2.296 032.00 | (993,848.00 | -76,3% | | |
| Communications | 5900 | 8,019.00 | 8019.00 | 366.03 | 8 000.00 | 19.00 | 0.2 | | |
| TOTAL, SERVICES AND OTHER | 5900 | 0,019.00 | 5019.00 | 300.03 | 3 000.00 | 13.00 | 0.2 | | |
| OPERATING EXPENDITURES | | 2 207 756.00 | 2 207.756.00 | 668,503.41 | 4 462 195.00 | 12254439.00 | - | | |

8 First merim eral Fund 36 67611 0000000 esources 2000-9999) Form 011

2017-18 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes !n Fund Balance

| | | Revenue, i | experiorures, and Cr | nanges !n Fund Balanc | | | | |
|--|--------------------|-----------------|----------------------|------------------------------------|-----------------|---------------------------------|----------------------------------|-----------------|
| Description | Resource Codes | Object Codes | Orlglnal Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals ID\ | Difference (Col B & D) IE\ | % DIff (!;) |
| 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 | 0.09 |
| Buildings and Improvements of Bulldings | | 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 | 0.09 |
| 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 Indire | ectCosts) | | | | | | | |
| Tuition | | | | | | | | |
| 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 | 3 | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Transfers of Pass-Through Revenues To Districts or Charter | | 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 | 0.00 | 0.00 | 0.09 |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 - Princ!pal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL OTHER OUTGO texc!udJno Transfers | of Indirect Costs, | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER OUTGO • TRANSFERS OF INDIRECT | COSTS | | l | | | | | |
| Transfers of Indirect Costs | | 7310 | 148 900.00 | 148 900.00 | 0.00 | 148900.00 | 0.00 | 0,0 |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL OTHER OUTGO-TRANSFERS OF IN | NDIRECT COSTS | | 148 900.00 | 148 900,00 | 0.00 | 148,900.00 | 0.00 | 0.0 |
| TOTAL EXPENDITURES | | | 17 616 025.00 | 17 616 025.00 | 3 667 765.49 | 19 632 782.62 | *2 016 757.62\ | -11.4 |

2017-18 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes In Fund Balance

36 67611 0000000 Form 011

| | | - | | Board:Approved. | | Projected Year | Difference | % DIff |
|---|----------------|-----------------|---------------------|-------------------|---------------------|----------------|-----------------------|---------|
| Descrietton I | Resource Cedes | Object Cedes | Orlglnal Budget fAl | Sperating Blooget | Actuals To Date fCl | Totals | (Col B & D) | ('ii,) |
| 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 Intertund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ta\TOTAL INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School BulldIng Fund! County School FacIlItles Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Intertund 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 | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/BulldIngs | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed{Reorgan!zed LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Participation | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 |
| Proceeds from Capital Leases | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Proceeds from ease Revenue Bonds | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| USES | | | | | | | | |
| Transfers of Funds from | | =0=4 | | | | 0.00 | 0.00 | 0.0 |
| Lapsed/Reorganized LEAs | | 7651 | 0.00 | | | 0.00 | 0.00 | 0.0 |
| All Other Financing Uses | | 7699 | 0.00 | | | 0.00 | 0.00 | 0.0 |
| fd\TOTAL USES CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Unrestricted | | 8980 | 9 260,623.00 | 9,260 623.00 | 0.00 | 9 284.976.00 | 24,353.00 | 0.3% |
| Revenues Contributions from Restricted | | 8990 | 0.00 | | | 0.00 | 0.00 | 0.0 |
| Revenues Revenues | | 0930 | 9 260 623.00 | | | 9 284 976.00 | 24 353.00 | 0.3 |
| TOTAL, OTHER FINANCING SOURCES/USES | | | 0 200 020.00 | 3 233 023.00 | 3.00 | 3 23 137 0.00 | 2 : 505.50 | 3.5 |
| <a +c="" +e)<="" -="" b="" d="" td=""><td></td><td></td><td>9 260 623.00</td><td>9 260 623.00</td><td>0.00</td><td>9 264 976.00</td><td>¹24353.00</td><td>0.3</td> | | | 9 260 623.00 | 9 260 623.00 | 0.00 | 9 264 976.00 | ¹ 24353.00 | 0.3 |

2017-18 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expendllures, and Changes in Fund Balance

| Descriotion I | Resource Codes | Object Code | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals ID\ | Difference (Col B & D) fEl | % Diff (EIB) |
|---|----------------|------------------------|-----------------|--|-----------------|---------------------------------|----------------------------------|-----------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 57,084,468.94 | 57 084 468.94 | 15 216 463.64 | 57 118 194.97 | 33726.03 | 0.1% |
| 2) Federal Revenue | | 8100-8299 | 4 196 895.00 | 4 196 895.00 | 429 055.21 | 5 695 647.00 | 1 498 752.00 | 35.7% |
| 3) Other State Revenue | | 8300-8599 | 4 414 501.00 | 4 414501.00 | 109 476.35 | 5 542 710.00 | 1128209.00 | 25.6% |
| 4) Other Local Revenue | | 8600-8799 | 1 234 935.00 | 1234 935.00 | 211.422.89 | 1155240.00 | (79 695.00 | -6.5% |
| 5) TOTAL, REVENUES | | | 66 930 799.94 | 66 930 799.94 | 15 966 418.09 | 69 511 791.97 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salarles | | 1000-1999 | 26 839 197.00 | 26 839 197.00 | 5 123 066.68 | 25 389183.32 | 1450,013.68 | 5.4% |
| 2) Classified Salaries | | 2000-2999 | 10 555 470.00 | 10 555 470.00 | 3 018 645.95 | 9 579 152.00 | 976 318.00 | 9.2% |
| 3) Employee Benefits | | 3000-3999 | 16.539 902.00 | 16.539.902.00 | 2,976.714.16 | 15289 945.00 | 1,249 957.00 | 7.6% |
| 4) Books and Supplies | | 4000-4999 | 4 791 844.00 | 4,791 844.00 | 742 033.78 | 4_887 842.64 | (95.998.64 | - |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 10801121.00 | 10,801 121.00 | 3 343 197.64 | 12 601 009.50 | (1.799 888.50) | -16.7% |
| 6) Capita! 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 | 178 106.00 | 178 106.00 | (96 550.82 | 200,000.00 | ¹ 21 894.00 | -12.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1165 000.00 | (165 000.00 | 0.00 | (139.000.00) | (26.000.00 | 15.8% |
| 9I TOTAL EXPENDITURES | _ | | 69 540 640.00 | 69 540 640.00 | 15 107 107.39 | 67 808 132.46 | | |
| c'. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 • 89) | | | 12 609 840.06 | 12 609 840.06 | 859 310.70 | 1,703 659.51 | | |
| 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 | 2,000,000.00 | ¹ 2 000 000.00 | Ne |
| 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/US | SES | | 0.00 | 0,00 | 0.00 | (2 000 000,00 | | |

2017-18 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes In Fund Balance

| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget 18\ | Actuals To Date | Projected Year Totals ID\ | Difference (Col 8 & D) IE∖ | % DIff (E/8) IF\ |
|--|----------------|-----------------|-----------------|---|-----------------|---------------------------------|----------------------------------|------------------------|
| E. NETINCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2.609 840.06) | (2,609 840,06 | 859,310.70 | (296 340.49) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| Beginning Fund Balance a) As of July 1-Unaudited | | 9791 | 13049375.99 | 14582300.58 | | 14 582 300.58 | 0,00 | 0.00/ |
| , , | | | | | ; | | | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1. Audited (F1a +F1b) | | | 13 049 375.99 | 14 582 300.58 | | 14 582 300.58 | | |
| d) Other ReS1atements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) AdjuS1ed Beginning Balance (F1c + F1d | 1) | | 13 049 375.99 | 14 582,300.58 | | 14 582 300.58 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 10 439 535.93 | 11 972 460.52 | · | 14 285,960.09 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 50,000.00 | 50 000.00 | | 50,000.00 | | |
| Stores | | 9712 | 200 000.00 | 250 000.00 | ĺ | 200 000.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0,00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 2 108.168.23 | 1429 760.10 | | 1063 419.02 | | |
| c) Committed Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0,00 | | |
| d) Assigned | | 9700 | 0.00 | 0.00 | | 0,00 | | |
| Other Assignments | | 9780 | 0,00 | 8,159,033.68 | | 0.00 | | |
| e) Unassigned!Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2 086 219.00 | 2 086 219.20 | | 2 094 243.97 | | |
| UnassInned/Unapproprlated Amount | | 9790 | 5 995 148.70 | (2 552.46) | | 10 878297.10 | | |

2017-18 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes In Fund Balance

| | Revenues, Expenditures, and Changes In Fund Balance | | | | | | | | |
|--|---|--------------------------|------------------------------------|---------------------|---------------------------------|----------------------------------|------------------------|--|--|
| Descrition Resource Codes | Object Codes | Orlginal Budget | Board Approved Operatl \ Budget | Actuals To Date fC\ | Projected Year Totals fD\ | Difference (Col B & D) fE\ | % Diff (E/8) fFI | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | _ | | | |
| State Aid - Current Year | 8011 | 47 104 731,94 | 47 104 731.94 | 13 236 121.00 | 46 826 335.01 | 1278,396.93 | -0.6% | | |
| Education Protection Account State Ald - Current Year | 8012 | 7 466 674.00 | 7 466 674.00 | 1853,032.00 | 7,365 730.96 | 1 00 943.04 | -1.4% | | |
| State Aid - PriorYears | 8019 | ¹ 68 000,00 | * 68 000.00 | 0.00 | 168000.00 | 0.00 | 0.0% | | |
| Tax Relief Subventions | 9024 | 40.007.00 | 40.007.00 | 0.00 | 44 700 00 | <i>14</i> 321.00 | 0.00/ | | |
| Homeowners' Exemptions Timber Yield Tax | 8021 8022 | 49 087.00 | 49 087.00 | 0.00 | 44 766.00 | | -8.8% | | |
| Other Subventions/In-Lieu Taxes | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| County & District Taxes | 0029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Secured RollTaxes | 8041 | 4 789 936.00 | 4 789 936.00 | 51,400.22 | 4 903 533.00 | 113 597.00 | 2.4% | | |
| Unsecured RollTaxes | 8042 | 176,541.00 | 176541.00 | 0.00 | 151 034.00 | 125 507.00 | 14.4% | | |
| Prior Years' Taxes | 8043 | 6 026.00 | 6 026.00 | 34,644.04 | 1880.00\ | (6 906.00' | 114.6% | | |
| Supplemental Taxes | 8044 | 57189.00 | 57 189.00 | 39 590.64 | 175 113.00 | 117 924.00 | 206.2% | | |
| Education Revenue Augmentation Fund (ERAF) | 8045 | ¹ 1019 969.00 | ¹ 1019 969.00 | 0.00 | 11,037 245.00 | 117276.00 | 1.7% | | |
| Community Redevelopment Funds (SB 617/699/1992) | 8047 | 77 253.00 | 77,253.00 | 0.00 | 157 808.00 | 80 555.00 | 104.3% | | |
| Penalties and Interest from DelInquent Taxes | 8048 | 0.00 | 0.00 | 1.675.74 | 0.00 | 0.00 | 0.0% | | |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Other In-Lieu Taxes | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Less: Non-LCFF | | | | | | | | | |
| (50%) Adjustment | 8089 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Subtotal LCFF Sources | | 58 639 468.94 | 58 639 468.94 | 15216463.64 | 58 518 194.97 | ¹ 121273.97 | -0.2% | | |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF | | | | | | | | | |
| Transfers- Current Year 0000 | 8091 | 1 555,000.00 | ¹ 1555 000.00 | 0.00 | 11 400.000.00 | 155.000.00 | 10.0% | | |
| All Other LCFF | | | | | | | | | |
| Transfers- Current Year All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Transfers to Charter Schools In Lieu of Property Taxes | 8096 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Property Taxes Transfers | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| LCFF/Revenue Limit Transfers • Prior Years TOTAL LCFF SOURCES | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| FEDERAL REVENUE | | 57 084,468.94 | 57 084 468.94 | 15,216,463.64 | 57 118 194.97 | 33 726.03 | 0.1% | | |
| I EDELIVIE NE VENOL | | | | | | | | | |
| Maintenance and Operations | 8110 | 50 000.00 | 50.000.00 | 15 481.37 | 15.482.00 | (34.518.00 | -69.0% | | |
| Special Education Entitlement | 8181 | 962 417.00 | 962 417.00 | 136 437.00 | 962 417.00 | 0.00 | 0.0% | | |
| Special Education Discretionary Grants | 8182 | 4 070.00 | 4 070.00 | 14 070.00 | 1006.00 | 3 064.00 | -75.3% | | |
| 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% | | |
| Wiidiife 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 | 2 640 519.00 | 2 640 519.00 | 363 609.27 | 4 037.963,00 | 1397.444.00 | 52.9% | | |
| Title I, Part D, Local Delinquent Programs 3025 | 8290 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09/ | | |
| Title II Part A Educator Qualil" 4035 | 8290 | 328 375.00 | 328 375.00 | 44,440.98 | 460,526.00 | 132.151.00 | 0.0% 40.2% | | |

2017-18 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes In Fund Balance

| cescriotion | Resource Codes | Object Codes | Orlginal Budget /Al | Board Approved Operating Budget 101 | Actuals ToDate fCl | Projected Year Totals fDl | Difference (Col B &D) fEI | % DIff {EIBJ .fFl |
|--|--------------------------|-----------------|------------------------|---|-----------------------|---------------------------------|---------------------------------|-------------------------|
| Title m, Part A, Immigrant Education | | | | | | | | |
| Program | 4201 | 8290 | 3958.00 | 3958,00 | (2 267.94 | 3 9 3 3 . 0 0 | (25.00 | -0.69 |
| Tille 111, Part A, English Leamer Program | 4203 | 8290 | 67787.00 | 67,787.00 | 19,598.00 | 78 951.00 | 11 164.00 | 16.5% |
| Title V, Part B, Public Charter Schools | | | | | 0.00 | | | |
| Grant Program (PCSGP) (NCLB) | 4610 3012-3020, 3030- | 8290 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Other NCLB / Every Student Succeeds Act | 3199, 4036-4126, | 9200 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 |
| | 5510 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | · | 0.09 |
| Career and Technical Education | 3500-3599 | 8290 | 74 769.00 | 74,769.00 | 0.00 | 70 369.00 | (4400.00 | -5.99 |
| All Other Federal Revenue | All Other | 8290 | 65 000.00 | 65 000.00 | 28 700.53 | 65 000,00 | 0.00 | 0.09 |
| TOTAL FEDERAL REVENUE | | | 4 196 895.00 | 4 196 895.00 | 429 055.21 | 5 695 647.00 | 1 498 752.00 | 35.79 |
| OTHER STATE REVENUE | | | | | | | | |
| other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| PriorYears | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0 |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Child Nutrttlon Programs | 7 G | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Mandated Costs Reimbursements | | 8550 | 203395,00 | 203 395.00 | 0.00 | 1 067687.00 | 864,292.00 | 424.99 |
| Lottery - Unrestricted and Instructional Materh | | 8560 | 1 141 570.00 | 1 141 570.00 | 47 620.54 | 1 188,396.00 | 46 826.00 | 4.19 |
| Tax Rellef Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 |
| Other Subventions/In-lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 |
| After School Education and Safety (ASES) | 6010 | 8590 | 215 318.00 | 215 318.00 | 10788.83 | 225 736,00 | 10 418.00 | 4.8 |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 |
| Career Technical Education Incentive Grant | 0030 | 0370 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 |
| Program | 6387 | 8590 | 0.00 | 0.00 | 119 138.00 | 119138.00 | 119138.00 | Ne |
| Drug/Alcoholrrobacco Funds | 6650, 6690 | 8590 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| American Indian Early Childhood Education | 7210 | 8590 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Quality Education Investment Act | 7400 | 8590 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other State Revenue | All Other | 8590 | 2.854 218.00 | 2854,218.00 | (68,071.02) | 2 941 753.00 | 87 535.00 | 3.1 |
| TOTAL OTHER STATE REVENUE | / III Oulei | 0370 | 4 414 501.00 | 4 414 501.00 | 109476.35 | 5 542710.00 | 1 128 209.00 | 25.6 |

| Revenues, Expenditures, and Changes In Fund Balance | | | | | | | | | |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|--|
| Description | Resource Codes | Object Codes | Orlglnal Budget IAl | Board Approved Operating Budget 181 | Actuals To Date (Cl | Projected Year Totals (DI | Difference (Col B & D) IEl | % Dlff (E/8) IFl | |
| OTHER LOCAL REVENUE | Nesource Codes | Oodes | 1711 | 101 | (Ci | (5) | ILI | 111 | |
| O MERCEGOALINE VERGE | | | | | | | | | |
| 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 | , | | | | | | |
| 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-AdValoremTaxes ParcelTaxes | | 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 | 67 000.00 | 67 000.00 | 0.00 | 67 000.00 | 0.00 | 0.0% | |
| Penalties and Interest from Delinquent No TfilCeS | on-LCFF | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% | |
| Sales | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00/ | |
| Sale of Equ!pmenUSupplies | | 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 | 100 000.00 | 100000,00 | 15702.80 | 100000.00 | 0.00 | 0.0% | |
| Leases and Rentals | | 8650 | 75 000,00 | 75 000.00 | 31 347.72 | 110000.00 | 35 000.00 | 46.7% | |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Net Increase (Decrease) in the Fair Value | of Investments | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Fees and Contracts Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 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% | |
| Mltigatlon/Developer Fees | | 8681 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% | |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF €0%) Adjus | stment | 8691 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Pass-Through Revenues FromLocal Sou | urces | 8697 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% | |
| Alt Other Local Revenue | | 8699 | 175000,00 | 175000.00 | 27 496.37 | 202 116.00 | 27116.00 | 15.5% | |
| 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| From Districts or Charter Schools | 6500 | 8791 | 817935.00 | 817935.00 | 136876.00 | 676 124.00 | (141 811.00) | -17.3% | |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% | |
| From JPAs | 6500 | 8793 | | | | | | | |
| 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 | | | | | | | |
| 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% | |
| FromJPAs | AllOther | 8793 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| AU Other Transfers Infrom All Others | | 8799 | 0.00 1,234935.00 | 0.00 1 234935.00 | 0.00 211 422.89 | 0.00 1 155 240.00 | 0.00 (79,695.001 | -6.5% | |
| TOTAL REVENUES | | | 66,930,799.94 | 66930,799,94 | 15966 418.09 | 69511.791.97 | 2580,992.03 | 3.9% | |

2017-18 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

| Descriction Resource Codes | Object Codes | Orlg[n_al Budget /Al | Board Approved Operating Budget 1a1 | Actuals To Date | Projected Year Totals (DI | Difference (Col B & D) (El | % Dlff {E/8) !Fl |
|---|-----------------|-------------------------|---|-----------------|---------------------------------|----------------------------------|------------------------|
| CERTIFICATED SALARIES | | | | | , | Ì | |
| | | | | | | | |
| CertIflcated Teachers' Salaries | 1100 | 22 209,947.00 | 22 209 947.00 | 4107 344.11 | 20 861 578.32 | 1 348,368.68 | 6.1% |
| Certificated Pup!I Support Salaries | 1200 | 1,562 789,00 | 1 562 789.00 | 320 060,67 | 1594.968.00 | (32 179,00 | -2.1% |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 2,499 914.00 | 2 499 914.00 | 615 152.17 | 2 502 962.00 | (3 048,001 | -0.1% |
| Other Certlflcated Salaries | 1900 | 566 547.00 | 566 547.00 | 80 509.73 | 429 675.00 | 136 872.00 | 24.2% |
| TOTAL. CERTIFICATED SALARIES | | 26 839 197.00 | 26 839 197.00 | 5 123 066.68 | 25 389 183.32 | 1450 013.68 | 5.4% |
| CLASSIFIED SALARIES | | | | | | | |
| Classified Instructional Salaries | 2100 | 2840,903.00 | 2 840 903,00 | 770 432,31 | 2,544 374.00 | 296 529.00 | 10.4% |
| Classified Support Salaries | 2200 | 3,398,293.00 | 3 398 293,00 | 1 047 464.39 | 3,187 750.00 | 210 543.00 | 6.2% |
| Classifled Supervisors' and Administrators' Salaries | 2300 | 714 319.00 | 714,319,00 | 179376.40 | 542 987.00 | 171 332.00 | 24.0% |
| Clerlcal, Technical and Office Salaries | 2400 | 3131 625.00 | 3 131 625.00 | 920 693.17 | 2,804 972.00 | 326 653.00 | 10.4% |
| Other Classified Salarles | 2900 | 470 330.00 | 470 330.00 | 100679.68 | 499 069.00 | (26 739.00 | -6.1% |
| TOTAL CLASSIFIED SALARIES | | 10 555 470.00 | 10 555 470.00 | 3,018 645.95 | 9 579 152.00 | 976 318.00 | 9.2% |
| EMPLOYEE BENEFITS | | | | | | | |
| STRS | 3101-3102 | 6 633 874.00 | 6,633,874.00 | 717,281.26 | 6 291135.00 | 342 739.00 | 5.2% |
| PERS | 3201-3202 | 1430 950.00 | 1.430 950.00 | 411 237.91 | 1292 891.00 | 138 059.00 | 9.6% |
| OASDI/Medicare/Alternative | 3301-3302 | 1,176 105.00 | 1176 105.00 | 296 860.40 | 1061 668.00 | 114 437.00 | 9.7% |
| Health and Welfare Benefits | 3401-3402 | 5 463 092.00 | 5 463,092.00 | 1133,954.88 | 4,939 111.00 | 523 981.00 | 9.6% |
| Unemployment Insurance | 3501-3502 | 18 075.00 | 18,075.00 | 4,035.71 | 17029.00 | 1 046.00 | 5.8% |
| Workers' Compensation | 3601-3602 | 1.745 213.00 | 1.745 213.00 | 392,930.68 | 1.666362.00 | 78 851.00 | 4.5% |
| OPES, Allocated | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPES, Active Employees | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | 3901-3902 | 72,593.00 | 72,593.00 | 20.413.32 | 21 749.00 | 50 844.00 | 70.0% |
| TOTAL EMPLOYEE BENEFITS | | 16.539 902.00 | 16,539,902.00 | 2976714.16 | 15.289,945.00 | 1.249 957.00 | 7.6% |
| BOOKS AND SUPPLIES | | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 1,597.769,00 | 1597.769.00 | 90 625.37 | 1171.547.00 | 426,222.00 | 26.7% |
| Books and Other Reference Materials | 4200 | 161 392.00 | 161 392.00 | 34 656.77 | 159779.00 | 1613.00 | 1.0 |
| Materials and Supplies | 4300 | 1 765 598.00 | 1 765 598,00 | 566 262.86 | 1 714710.00 | 50 888.00 | 2.9% |
| Noncap!talized Equipment | 4400 | 1267,085.00 | 1 267 085.00 | 50488.78 | 1,841 806.64 | (574 721.64 | -45.4% |
| Food | 4700 | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0 |
| TOTAL BOOKS AND SUPPLIES | | 4,791,844.00 | 4 791 844.00 | 742 033.78 | 4 887.842.64 | (95,998.64 | -2.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | |
| Subagreements for Services | 5100 | 3 018 950.00 | 3,018,950.00 | 669,957.90 | 4,346 728.00 | (1 327.778.00 | -44.0% |
| Travel and Conferences | 5200 | 305,258.00 | 305 258.00 | 121,692.43 | 213457.00 | 91 801.00 | 30.1% |
| Dues and Memberships | 5300 | 26,773.00 | 26 773.00 | 23 188.84 | 64 180.00 | (37 407.00 | -139.7% |
| Insurance | 5400-5450 | 465,000.00 | 465 000.00 | 339 901.58 | 339 902.00 | 125 098.00 | 26.9 |
| Operations and Housekeeping SeivJces | 5500 | 1841,680.00 | 1,841 680.00 | 733 255.59 | 1 689,168.00 | 152 512.00 | 8.3% |
| Rentals, Leases, Repairs, and NoncapItalized Improvements | 5600 | 353 859.00 | - | 64 595.13 | 221,053.00 | 132 806.00 | 37.5% |
| Transfers of Direct Costs | 5710 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | 5750 | 14 168.00 | 14 168.00 | 222.79 | 773.00 | 13 395.00 | 94.5% |
| Professfonal/ConsultIng SeivIces and | | | | | | | |
| Operating Expenditures | 5800 | 4,120 162.00 | 4.120 162.00 | 1.276,148.63 | 5 297 021.50 | (1,176 859.50 | - |
| Communications | 5900 | 655,271.00 | 655 271.00 | 114 234.75 | 428 727.00 | 226 544.00 | 34.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 10 801121.00 | 10 801.121.00 | 3 343,197.64 | 12 601 009.50 | f1 799 888.50 | -16.7% |

therim Fund 36 67611 0000000 icited/Restricted Form 011

2017 18 First Interim General Fund Summary- Unrestricted/Restricted Revenues, Expenditures, and Changes In Fund Balance

| Descriotion | Resource Codes | Object Codes | Orlglnal Budget | Board Approved Operating Budget 18\ | Actuals To Date | Projected Year Totals ID∖ | Difference (Col B & D) IE\ | % DIff (E/8) .(Fl |
|--|----------------|-----------------|-----------------|---|-----------------|---------------------------------|----------------------------------|-------------------------|
| CAPITAI.OUTI.AY | | | | | | | | |
| 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 Indi | irect Costs) | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interd!strlct | | 74.0 | 0.00 | | | 2.00 | 0.00 | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 1600.00 | 1600.00 | {867.00\ | 0.00 | 1 600.00 | 100.0% |
| Tuition, Excess Costs, and/or Deficit Paymer Payments to Districts or Charier Schools | nts | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 176 506.00 | 176 506.00 | (95 683.82) | 200 000.00 | (23494.00) | 13.3% |
| Payments to JPAs | | 7143 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through | | | | | | | | |
| Revenues To Districts or Charier 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 | a.co | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Appo | ortionments | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To Districts or Charter Schools | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7220 | 5.50 | 0.00 | 5.66 | 0.00 | 0.00 | 0.07. |
| ROC/P Transfers of Apportionments | | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To Districts or Charter Schools | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7281-7283 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| All Other Transfers | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other Transfers Out to All Others | | | | | | | | |
| 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% |
| OTHER OUTGO • TRANSFERS OF INDIRECT | T COSTS | | 178 106.00 | 178 106.00 | (96 550,82 | 200 000.00 | {21 894.00 | 1-2.3% |
| | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs- Interfund | | 7350 | (165,000.00 | (165 000.00 | 0.00 | (139 000.00 | (26 000,00 | 15.8% |
| TOTAL OTHER OUTGOTRANSFERS OF IN | DIRECT COSTS | | (165,000.00 | (165 000,00 | 0.00 | (139 000.00 | (26 000.00 | 15.8% |
| TOTAL EXPENDITURES | | | 69 540 640.00 | 69 540 640.00 | 15.107 107.39 | 67,808 132.46 | 1732 507.54 | 2.5 |

18 Fund 36 67611 0000000 stricted/Restricted Form 011

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| | | Revenues, | Expenditures, and Ch | nanges in Fund Balan | ce | | | |
|--|----------------|-----------------|------------------------|------------------------------------|-----------------|---------------------------------|----------------------------------|--------------------------|
| DescriDtion | Resource Codes | Object Codes | Original Budget /Al | Board Approved Operating Budget | Actuals To Date | Projected Year Totals ID\ | Difference (Col B & 0) /El | "lo Diff {E/8) fFl |
| INTERFUNDTRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| | | | | | | | | |
| From: SpecJa! Reseive Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ra\TOTAL INTERFUND TRANSFERS IN | | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| To: State School Bulld!ng Fund/ | | | | | | | | |
| County School Fac!litles Fund | | 7613 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 2 000 000.00 | (2 000 000.00) | Ne |
| (b) TOTAL. INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 2 000 000,00 | (2 000 000.00\ | Ne |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | 2024 | 0.00 | 0.00 | 0.00 | 0.00 | a.co | 0.00/ |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | a.co | 0.0% |
| Proceeds Proceeds from Sale/Lease- | | | | | | | | |
| Purchase of Land!BulldIngs | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Sources | | | | | | | | |
| Transfers from Funds of | | | 0.00 | | | 0.00 | 0.00 | 0.00/ |
| Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from | | | | | | | | |
| Certificates of | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 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 | 0.0% |
| | | | 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 | 0.0% |
| (dl TOTAL. USES | | | 0.00 | | | 0.00 | 0.00 | 0.0 |
| CONTRIBUTIONS | | | | | | | | |
| Contr!butlons from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Revenues (el TOTAL | | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | S | | 0.00 | 0.00 | 0.00 | (2,000,000,00 | 2 000 000 00 | Now |
| ta - b +c - d+e) | | | 0.00 | 0.00 | 0.00 | (2 000-000.00 | 2,000,000,00 | New |

First Interim General Fund Exhibit: Restricted Balance Detail

| Resource | Description | 2017-18 Projected Year Totals | | | | |
|---------------------|--|----------------------------------|--|--|--|--|
| 3010 | ESEA: Title I, Part A, Basic Grants Low-Inco | 0.36 | | | | |
| 6230 | California Clean Energy Jobs Act | 33, 150.00 | | | | |
| 6264 | Educator Effectiveness (15-16) | 0.54 | | | | |
| 6500 | Special Education | 0.02 | | | | |
| 7338 | College Readiness Block Grant | 118,901.59 | | | | |
| 9010 | Other Restricted Local | 911,366.51 | | | | |
| | _ | | | | | |
| Total, Restricted B | alance . | 1,063 419.02 | | | | |

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| Descrintlon | Resource Codes OblectCodes | Original Budget /Al | Board Approved Operating Budget | Actual5 To Date /Cl | Projected Year Totals 101 | Difference (Col B & D) /El | %Dirt Column B&D |
|---|----------------------------|------------------------|------------------------------------|---------------------|---------------------------------|----------------------------------|------------------------|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 2) Federal Revenue | 8100-8299 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | 8300.8599 | 860 324.00 | 860 324.00 | 286 768.00 | 860 324.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | 8600-8799 | 6 000.00 | 6 000.00 | 3 436.07 | 11 000.00 | 5 000.00 | 63.3% |
| 51 TOTAL REVENUES | | 866 324.00 | 866 324.00 | 290 204.07 | 871 324.00 | | |
| B, EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 133178.00 | 133178.00 | 30 079.25 | 157 600.00 | (24422.001 | -18.3% |
| 2) Classified Salaries | 2000.2999 | 1600.00 | 1600.00 | 2 075.00 | 15410.00 | 113.810.00 ¹ | -683.1% |
| 3) Employee Benefits | 3000-3999 | 25693.00 | 25 693.00 | 6 954.08 | 40 834.00 | /15141.001 | -58.9% |
| 4) Books and Supplies | 400Q-4999 | 57 810.00 | 233 006.00 | 666.21 | 548 348.00 | {315 342.001 | -135.3% |
| 5) Services and Other Operating Expenditures | 5000-5999 | 91 300.00 | 359 730.80 | 164 425.85 | 751 313.00 | (391 562.201 | -108.9% |
| 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 | 112 266.78 | 112 266.78 | 837 978.78 | 1525 712.00' | 468.3% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 24 000.00 | 24 000.00 | 0.00 | 24 000.00 | 0.00 | 0.0% |
| 91TOTAL EXPENDITURES | | 333 681.00 | 889474.58 | 316467.17 | 2 175483.78 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES 1A5. 991 | | 532 643.00 | 123150.581 | 126 263.10 | rl 304 159.781 | | |
| 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 | 6930-8979 | 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 | 6980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 41 TOTAL OTHER FINANCING SOURCES/USES | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Oescrinflon | Resource Codes | ObieelCodes | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Cot B & DJ | % Dlff Column B& D |
|--|----------------|-------------|-----------------|------------------------------------|-----------------|--------------------------|---------------------------|--------------------------|
| E. NET NCREASE (DECREASE) N FUND BALANCE fC + 041 | | | 532 643.00 | (23 150.58' | 126 263.10' | 11304 159.76 | - | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1)Beginning Fund Balance | | | | | | | | |
| a) As of July 1. Unaudited | | 9791 | 1484 613.36 | 1503 910.52 | | 1503 910.52 | 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) | | | 1484 613.36 | 1503910.52 | | 1503 910.52 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1484 613.36 | 1503910.52 | | 1503 910.52 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2 017 256.36 | 1480759.94 | | 199 750.74 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| | | | 0,00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 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 | 1997 502.40 | 1433923.98 | | 169754.78 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Committments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Ass!gnments | | 9780 | 19 753.96 | 46 835.96 | | 29 995.96 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9769 | 0.00 | 0.00 | | 0.00 | | |
| Unassl ned/Una""fO"riated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| | | | | Board Approved OperatU,Budget | | Projected Year | Difference | % DIff Column |
|---|----------------|--------------|--------------|----------------------------------|-----------------|-----------------------|------------|------------------|
| Descri-tion Percentage | Resource Codes | Oblect Codes | OrlgIn udget | Operat o, budget | Actual:c o Date | Tb ls | (ColB & O) | В&Д |
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue LimitTransfers - 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% |
| AU Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Alt Other Stele Apporttonments - 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 | 8391 | 8590 | 860 324.00 | 860 324.00 | 288 788.00 | 860324.00 | 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 | | | 860 324.00 | 880 324.00 | 286768.00 | 860 324.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales Sale of EquipmenVSupplies | | 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% |
| hterest | | 6660 | 6 000.00 | 6 000.00 | 3 436.07 | 11000.00 | 5 000.00 | 83.3% |
| Net Increase (Decrease) hithe Fair Value of hivestmen | nts | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |
| Tulllon | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER LOCAL REVENUE | | | 6 000.00 | 6 000.00 | 3438.07 | 11000.00 | 5 000.00 | 83.3% |
| TOTAL REVENUES | | | 866 324.00 | 866 324.00 | 290 204.07 | 871324.00 | | |

| Descrintion | Resource Codes | Oblect Codes | Origina Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | fference (Col B & DJ | % Dlff Column B& O |
|--|----------------|--------------|----------------|------------------------------------|-----------------|--------------------------|-------------------------|--------------------------|
| CERTIFICATED SALARIES | | | • • | | | | | |
| Certificated Teachers' Salaries | | 1100 | 41 812.00 | 41 812.00 | 8 098.75 | 45 600.00 | ra.786.ooi | -9.1% |
| Certificated Pupil Support Salaries | | 1200 | 91 366.00 | 91 366.00 | 23 980.50 | 112 000.00 | 120 634.00\ | -22.6% |
| Certificated Supeivlsors' and Adm!ntstrators' 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 | | | 133176.00 | 133 178.00 | 30 079.25 | 157600.00 | 124 422.001 | -18.3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified SupportSalaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supeivisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1 600.00 | 1 600.00 | 2 075.00 | 15410.00 | 113610.00\ | -863.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CLASSIFIED SALARIES | | | 1 600.00 | 1600.00 | 2075.00 | 15410.00 | 113 610.00 | -883.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 16575.00 | 16 575.00 | 4 240.63 | 24 544.00 | n.969.00 | -48.1% |
| PERS | | 3201-3202 | 62.00 | 62.00 | 375.49 | 2613.00 | 12 551.00' | -4114.5% |
| OASD!/MedicarefAl!emative | | 3301-3302 | 1984.00 | 1984.00 | 626.52 | 3 781.00 | 11 797.00' | -90.6% |
| Health and Welfare Benefits | | 3401-3402 | 697.00 | 697.00 | 145.56 | 747.00 | 150.00 | - 7.20/ |
| Unemployment Insurance | | 3501-3502 | 64.00 | 64.00 | 16.06 | 94.00 | 130.00 | -46.9% |
| Workers' Compensation | | 3601-3602 | 6311.00 | 6311.00 | 1549.82 | 9 055.00 | 12 744.00¹ | -43.5% |
| 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 | | | 25 693.00 | 25 693.00 | 6 954.08 | 40 834.00 | 115141.00 | - |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 6 000.00 | 6 000.00 | 0.00 | 6 000.00 | 0.00 | 0.0 |
| Books and Other Reference Materials | | 4200 | 2 000.00 | 2 000.00 | 0.00 | 25 633.00 | 123 833.00 | -1191.7% |
| Materials and Supplies | | 4300 | 15910.00 | 91 006.00 | 666.21 | 118208.00 | 127202.00 | -29.9% |
| Noncap!taHzedEqu!pment | | 4400 | 34000.00 | 134 000.00 | 0.00 | 398 307.00 | 1264 307.00 | -197.2% |
| TOTAL BOOKS AND SUPPLIES | | | 57910.00 | 233 006.00 | 666.21 | 548348.00 | 1315 342.00 | - |

| | | | | | | | % DJff |
|---|--------------|-----------------|------------------------------------|-----------------|--------------------------|---------------------------|---------|
| | | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Col B & DJ | Column |
| Oescrintlon Resource Codes | Qblect Codes | , | 101 | Actuals To Date | 1111 | 1111 | B& D |
| 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 | 4 000.00 | 4 000.00 | 794.45 | 1 961.00 | 2 039.00 | 51.0% |
| Dues and Memberships | 5300 | 1 000.00 | 1 000.00 | 0.00 | 0.00 | 1 000.00 | 100.0% |
| 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 | 481.00 | f481.00\ | Now |
| Rentals, Leases, Repalrs, and Noncapttalized Improvements | 5600 | 6 300.00 | 80 074.80 | 26 830.20 | 83 951.00 | 13 676.20\ | -4.8% |
| 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 | 5600 | 80 ODO.DO | 274 656.00 | 136 801.20 | 664 810.00 | f390 154.001 | -142.1% |
| Commun!cat!ons | 5900 | 0.00 | 0.00 | 0.00 | 110.00 | 1110.00 | Now |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | 91 300.00 | 359730.60 | 164 425.85 | 751 313.00 | 1391 582.20 | -108.9% |
| CAPITAL OUTLAY | | | | | | | |
| Laod | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | |
| Tuition | | | | | | | |
| TuilUon, 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 | 112 266.78 | 112 266.78 | 637 978.78 | 1525712.00 | -466.3% |
| 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 - hterest | 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∎xcludino Transfers of Indirect Costs\ | | 0.00 | 112 266.78 | 112 266.76 | 637 978.78 | 1525712.00\ | -468.3% |
| OTHER OUTGO: TRANSFERS OF NDIRECT COSTS | | | | | | | |
| Transfers of Indirect Costs - Interfund | 7350 | 24 000.00 | 24 000.00 | 0.00 | 24 000.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO: TRANSFERS OF INDIRECT COSTS | | 24 000.00 | 24 000.00 | 0.00 | 24 000.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | 333 681.00 | 889 474.58 | 316 487.17 | 2 175 483.78 | | |

SA CS Financi-1, Reporting Sottw.ue • 2017.2.0 Barstow Unified San Bernardino County

2017-18 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

2017-18 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

| | | | Orlgin | udact | Board Approved Operatl: Budget | Actuals To Date | Projected Year | Difference | % DIff Column B & D |
|---|----------------|--------------|----------|-------|-----------------------------------|------------------|----------------|--------------------|---------------------------|
| Descri-tion | Resource Codes | Obtect Codes | Ongiri | uaget | 1 | rotadis, C, Bate | T b ls | (Col & D)—— 1 1 | 'F' |
| NTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS N | | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 'a' TOTAL 1NTERFUND TRANSFERS IN | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NTERFUND TRANSFERS OUT | | | | | | | | | |
| To: State School Building Fund! County School Facilities Fund | | 7612 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.000 |
| • | | 7613 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 'b' TOTAL INTERFUND TRANSFERS OUT | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed!Reorganized LEAs | | 8965 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certilicates of Participation | | 8971 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b'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% |
| ditotal 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 | | 6990 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 'e'TOTAL CONTRIBUTIONS | | = | <u>-</u> | 0.00 | 0.00 | 0.00 | 0.00_ | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | ' | | | |

Barstow Unified San Bernardino County

First Interim Adult Education Fund Exhibit: Restricted Balance Detail

| Resource | Description | 2017/18 Projected Year | | | | | |
|--------------|----------------------------------|---|----------------------------------|--|--|--|--|
| 6391 | Adult Education Block Grant Prog | gram | 169,754.78 | | | | |
| Total, Restr | icted Balance | SACS Financial Reporting Softwa 04/30/2012) | re - 2017.2.0 File: fundi-b (Rev | | | | |

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| 7 8 | |

Page 1

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2017-18 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

| | | | Original Bu dget | Board Approved Operati ,Budget | Actual C o Date | Projected Year Totals | Difference (Col B & D) | % Diff Column B & D |
|---|----------------|-------------------------|------------------|--------------------------------|-----------------|--------------------------|---------------------------|---------------------------|
| Descr1t1on | Resource Codes | Ob1ect Codes | * A' | | | '0' | Έ' | 'F' |
| A, REVENUES | | | | | | | | |
| 1)LCFF Sources | | 8010.8099 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300.8599 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | SSOQ.8799 | 0.00 | 0.00 | 0.37 | 0.00 | 0.00 | 0.0% |
| 5'TOTAL RE:VENUES | | | 0.00 | 0.00 | 0.37 | 0.00 | | |
| B. EXPENOITURE:S | | | | | | | | |
| 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) E:mployee 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 | 0.00 | 0.0% |
| 8) Other Out110 • 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. 89' | | | 0.00 | 0.00 | 0.37 | 0.00 | | |
| D, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.37 | 0.00 | | |
| 1)!nterfundTransfers | | | | | | | | |
| a) Transfers In | | 8900.8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | 9020 9070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.000 |
| a) Sources b) Uses | | 8930.8979 | | | 0.00 | 0.00 | 0,00 | 0.0% |
| | | 7830.7699 | 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 | | |

2017-18 First Interim Child Development Fund Revenues, Expenditures, and Changes In Fund Balance

| Descriotion | Resource Codes Oblect Cod | Orlglnal Budget es IA' | Board Approved Operating Budget | Actuals To Date | Projected Year Totals '0' | Difference (Col B & D) 'E' | "/o Olff Column B, ,D |
|--|---------------------------|---------------------------|------------------------------------|-----------------|---------------------------------|----------------------------------|-----------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE © + 041 | | 0.00 | 0.00 | 0.37 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | |
| 1) Beg!nning Fund Balance | | | | | | | |
| a) As of July 1- Unaudited | 9791 | 159.91 | 161.28 | | 181.28 | 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) | | 159.91 | 161.28 | | 161.28 | | ٠, |
| d) Other Restatements | 9795 | 0.00 | 0.00 | | 0.00 | ,0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | 159.91 | 161.28 | | 161.28 | | |
| 2) Ending Balance, June 30 (E + F1e) | | 159.91 | 161.28 | | 161.28 | | |
| 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 | | |
| AH Others | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | |
| Stabilization Arrangements | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Committments d) Assigned | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments | 9760 | 159.91 | 161.28 | | 161.28 | | |
| e) Unassigned/Unappropriated | | | | | | | |
| Reserve for Economic Uncertainties | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassir,ned/Unannronriated Amount | 9790 | 0,00 | 0.00 | | 0.00 | | |

2017-18 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

| Description | Pescurse Codes | Oblect Codes | OrlgIn 1 udget | Board Approved Operatl J,Budget | Actuals,√o Date | Projected Year Totals 'D' | Difference (Col B & D) | %Diff Column B&D |
|---|----------------|--------------|----------------|---------------------------------|-----------------|---------------------------------|---------------------------|------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutritlon Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title 1, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Chtld Nutr!UonPrograms | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Chlid Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 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 | | | | | | | | |
| Sales Sate of EquipmentlSupplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Seiv!ce Sates | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Interest | | 8660 | 0.00 | 0.00 | 0.37 | 0.00 | 0.00 | 0.0 |
| Net Increase (Decrease) !nthe Fair Value of Investmen | nts | 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 | | | | | | | | , a |
| All Other Local Revenue | | 8699 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| AU Other Transfers In from All Others | | 8799 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL OTHER LOCAL REVENUE | | | a.DO | 0.00 | 0.37 | 0.00 | 0.00 | 0.0 |
| TOTAL REVENUES | | | 0,00 | 0,00 | 0.37 | 0.00 | | |

| Oescrintlon | Resource Codes C | Oblect Codes | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals ,01 | Difference (CoIB & DJ | %Dlff Column B & D |
|--|------------------|--------------|-----------------|------------------------------------|-----------------|---------------------------------|--------------------------|--------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Adm!nlstrators' 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' Setaries | | 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 Clessified 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/Altemative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| TOTAL EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NoncapItalized Equipment | | 4400 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Descriotion | Resource Codes | Oblect Codes | Original Budget | Board Approved Operating Budget IBI | Actuals To Date /Cl | Projected Year Totals /DI | Difference (Col B & D) IEI | % D!ff Column B & D IFI |
|--|----------------|--------------|-----------------|---|---------------------|---------------------------------|----------------------------------|----------------------------------|
| 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% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, eases, 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 Expendures | | 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 | IRES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| mprovements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Bulldings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 |
| TOTAL OTHER OUTGO4xcludInn Transfers of Indirect Cost | s I | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER OUTGO: TRANSFERS OF NDIRECT 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 CO | STS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2017-18 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

| Descri'''tron | Resource Codes | Oblect Codes | Orlglin | udget | Board Approved Operatr J, Budget | Actual C o Dale | Projected Year Tb l s | Difference (Co1 & D)——— 1 1 | % DIff Column B & D |
|---|----------------|--------------|---------|-------|--|-----------------|---------------------------------|-----------------------------------|---------------------------|
| NTERFUND TRANSFERS | | | | | | | | | |
| NTERFUND TRANSFERS N | | | | | | | | | |
| From: General Fund | | 8911 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized !nlerfund Transfers In | | 8919 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 'a'TOTAL INTERFUNDTRANSFERS IN | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NTERFUND TRANSFERS OUT | | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 'b' TOTAL INTERFUNDTRANSFERS 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-Tenn Debt Proceeds | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 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% |
| ti 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 | | |

Barstow Unified San Bernardino County

First Interim Child Development Fund Exhibit: Restricted Balance Detail

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| | | 2017/18 |
|--------------|----------------|-----------------------|
| Resource | Description | Projected Year Totals |
| | | |
| | | |
| Total, Resti | ricted Balance | 0.00 |

| Descriotlon | Resource Codes | Oblect Codes | Orlginal Budget Å | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Col B & O) | % Oiff Column B & D |
|--|----------------|-------------------------|----------------------|------------------------------------|-----------------|--------------------------|---------------------------|---------------------------|
| A.REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2 300 000.00 | 2 300 000.00 | 9204.43 | 2 300 000.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 185 000.00 | 185 000.00 | 666.67 | 185 000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-6799 | 261 000.00 | 261 000.00 | 2 507.60 | 258 000.00 | 13 000.00 | -1.1% |
| 5, TOTAL REVENUES | | | 2 748 000.00 | 2 746 000.00 | 12 378.70 | 2 743 000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1051 554.00 | 1051 554.00 | 287 382.59 | 927 615.71 | 123 938.29 | 11.8% |
| 3) Employee Benefits | | 3000-3999 | 252 302.00 | 252 302.00 | 78 803.68 | 245 020.00 | 7 282.00 | 2.9% |
| 4) Books and Supplies | | 400Q-4999 | 1431 000.00 | 1431 000.00 | 200 956.32 | 1434 828.00 | 13 828.00 | - 0.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 144 632.00 | 144632.00 | 27 367.61 | 150 787.00 | 6 155.00 | -4.3% |
| 6) Capital OuUay | | 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 | 0.00 | 0.0% |
| 8) Other Out1.10 - Transfers of Indirect Costs | | 7300-7399 | 141 000.00 | 141 000.00 | 0.00 | 115 000.00 | 26 000.00 | 18.4% |
| 91 TOTAL EXPENDITURES | | | 3020488.00 | 3 020 488.00 | 594 510.20 | 2 873250.71 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES ANO USES 1A5.891 | | | 1274 488.00 | 1274488,00\ | 1582 131.501 | 1130250.71 | | |
| O. OTHER FINANCING SOURCES/USES | | | 127 1 100.00 | 127 7 100,000 | 1002 101001 | 1100200.11 | | |
| InterfundTransfers a)TransfersIn | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b)Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | ,•,, |
| 41 TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | _ | |

| Descriotion | Resource Codes | Oblect Codes | Orlginal Budget fAl | Board Approved Operating Budget | Actuals To Dale re, | Projected Year Totals fDI | Difference (ColB & D) fEl | o/o Dlff Column B & D |
|--|----------------|--------------|------------------------|------------------------------------|-------------------------|---------------------------------|---------------------------------|-----------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE® + 041 | | | ¹274 468.00' | '274 468.00 | ¹ 582 131.50 | ¹ 130250.71 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance a) As of July 1 • Unaudited | | 9791 | 1094826.31 | 1646596.34 | | 1646 596.34 | 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) | | | 1094 826.31 | 1646 598.34 | | 1646 596.34 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1094826.31 | 1646596.34 | | 1646 596.34 | | • |
| 2) Ending Balance, June 30 (E + F1e) | | | 820 338.31 | 1372 108.34 | | 1516 345.63 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted c) Committed | | 9740 | 783 313.14 | 1335083.17 | | 1479 320.46 | | |
| StabllizaUon | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Arrangements Other | | 9760 | 0.00 | 0.00 | | 0,00 | | |
| Committments d) Assigned | | 9780 | 37 025.17 | 37 025.17 | | 37 025.17 | | |
| Other Assignments | | | | | | | | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertain Les | | 9789 9790 | 0.00 | 0.00 | | 0.00 | | |

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

| Descr1-·1on | Resource Codes | Oblect Codes | OrlgIn udget | Board Approved Operat iJ, Budget | Actuals To Date | Projected Year Totals IIII | Difference (Col & D)—— 1 1 | % Diff Column B & D |
|--|----------------|--------------|--------------|--|-----------------|----------------------------------|----------------------------------|---------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 2 300 000.00 | 2 300 000.00 | 9 204.43 | 2 300 000.00 | 0.00 | 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 | | | 2 300 000.00 | 2 300 000.00 | 9 204.43 | 2 300 000.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 185000.00 | 1es 000.00 | 666.67 | 185000.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER STATE REVENW: | | | 185000.00 | 185000.00 | 666.67 | 185000.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | **** | 250 000.00 | 250 000.00 | 0.00 | 250 000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5 000.00 | 5 000.00 | 2 507.60 | 5 000.00 | 0.00 | 0.0% |
| Net !ncrease (Decrease) In the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | 6 000.00 | 6 000.00 | 0.00 | 3 000.00 | f3 000.00' | -50.0% |
| TOTAL OTHER LOCAL REVENUE | | | 261 000.00 | 261 000.00 | 2 507.80 | 258 000.00 | f3000.00' | 11% |
| TOTAL REVENUES | | | 2 746 000.00 | 2 746 000.00 | 12378.70 | 2 743 000.00 | | |

| Oescrfntlon | Resource Codes | Obtect Codes | Origlnal Budget | Board Approved Operating Budget | Actual c o Date | Projected Year Tb b | Difference (Co1i: & 0) | % 0Jff Column B 0 |
|--|----------------|--------------|-----------------|------------------------------------|-----------------|-------------------------------|---------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and AdmIntstrators' 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 | 920 255.00 | 920 255.00 | 246 176.10 | 803 026.71 | 117228.29 | 12.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 80 695.00 | 80 695.00 | 27 434.52 | 82 304.00 | 11 809.00\ | -2.0% |
| Clerical, Technical and Office Salaries | | 2400 | 50 604.00 | 50 804.00 | 13771.97 | 42 285.00 | 8 3 1 9 . 0 0 | 16.4% |
| Other Classified Salarles | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CLASSIFIED SALARIES | | | 1 051 554.00 | 1.051 554.00 | 2B7 382.59 | 927 615.71 | 123938.29 | 11.8% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 76 530.00 | 76 530.00 | 24 651.36 | 75191.00 | 1339.00 | 1.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 66 383.00 | 66 393.00 | 18866.16 | 56211.00 | 10 172.00 | 15.3 |
| Health and Welfare Benefits | | 3401-3402 | 56 431.00 | 56431.00 | 19 560,96 | 65182.00 | 18 751.00' | -15.5% |
| Unemployment Insurance | | 3501-3502 | 487.00 | 487.00 | 143.77 | 435.00 | 52.00 | 10.7% |
| Workers' Compensation | | 3601-3602 | 46 915.00 | 46 915.00 | 13931.46 | 41 985.00 | 4 930.00 | 10.5% |
| OPES, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OPES, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Employee Benefits | | 3901-3902 | 5 556.00 | 5556.00 | 1 649,97 | 6016.00 | 460.00 | - 8 3% |
| TOTAL EMPLOYEE BENEFITS | | | 252 302.00 | 252 302.00 | 78 803.68 | 245 020.00 | 7 282.00 | 2.9 |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Mater!als | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Mater!als and Supplies | | 4300 | 105 000.00 | 105000.00 | 8463.60 | 105 049.00 | '49.00 | 0.0 |
| NoncapItalized Equipment | | 4400 | 26 000.00 | 28 000.00 | 0.00 | 29 779.00 | 13779.00 | 14.50/ |
| Food | | 4700 | 1 300 000.00 | 1300 000.00 | 192492.72 | 1300 000.00 | 0.00 | 0.0 |
| TOTAL BOOKS AND SUPPLIES | | | 1 431 000.00 | 1.431 000.00 | 200 956.32 | 1434 828.00 | 13 828.00 | - |

| Descrition Resou | rce Codes Oblect Codes | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals 'O' | Difference (Col B & DJ | % DJtt Column B & D |
|--|------------------------|-----------------|------------------------------------|-----------------|---------------------------------|---------------------------|---------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | |
| Subagreements for Serv!ces | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | 5200 | 11 200.00 | 11200.00 | 996.47 | 13445.00 | 12,245.00' | -20.0% |
| Dues and Memberships | 5300 | 600.00 | 600.00 | 202.00 | 600.00 | 0.00 | 0.0% |
| hsurance | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations end Housekeeping Services | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and NoncapItalized Improvements | 5600 | 10 000.00 | 10000.00 | 0.00 | 7 515.00 | 2 485.00 | 24.9% |
| Transfers of Direct Costs | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Transfers of Direct Costs-Interfund | 5750 | 114 166.00 | 114166.00' | f222.79' | f773.001 | '13 395,00 | 94.5% |
| Profess!onal/Consulting Services and Operating Expenditures | 5800 | 137 000.00 | 137 000.00 | 26 391.93 | 130 000.00 | 7000.00 | 5.1% |
| Communications | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | 144 632.00 | 144 632.00 | 27367.61 | 150767.00 | 16155.00 | -4.3% |
| CAPITAL OUTLAY | | | | | | | |
| 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 CAPITALOUTLAY | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | 02 |
| 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 fexcludino 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 | 141 000.00 | 141 000.00 | 0.00 | 115 ODO.DO | 26.000.00 | 18.4% |
| TOTAL OTHER OUTGO: TRANSFERS OF INDIRECT COSTS | | 141000.00 | 141 000.00 | 0.00 | 115000.00 | 26 000.00 | 18.4% |
| TOTAL EXPENDITURES | | 3 020468.00 | 3020466.00 | 594510.20 | 2 873 250.71 | | |

| Oescrintlon | Resource Codes | Oblect Codes | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals M, | Difference (Col B & DJ | %Dlff Column B & D |
|---|----------------|--------------|-----------------|------------------------------------|-----------------|--------------------------------|---------------------------|--------------------------|
| NTERFUND TRANSFERS | | | | | | | | |
| NTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| AITOTAL INTERFUND TRANSFERSIN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| INTERFUNO TRANSFERS OUT | | | | | | | | |
| 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 | | 6965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Atl Other Financing Sources | | 8979 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| /e\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 | 0.09 |
| ditotal uses | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| CONTRIBUTIONS | | | | | | | | |
| ContnbuUons from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 |
| ContnbuUons from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0 |
| fe\ 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 | | |

First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

| Resource | Description | 2017/18 Projected Year Totals |
|--------------|--|-------------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 1,479,320.46 |
| Total, Restr | ricted Balance | 1,479,320.46 |

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|--|--|--|---|--|
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| | | | | |

2017-18 First Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

| Descri"llon | Resource Codes | Oblect Codes | Original Budget 'A' | Board Approved Operating Budget •\$1 | Actualc o Date | Projected Year Tb Is | Difference (Co1 & D) 1 1 | % D!ff Column B & D 'F' |
|---|----------------|------------------------|------------------------|--|--------------------|-------------------------|--------------------------------|----------------------------------|
| A, REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010.8099 | 1555 000.00 | 1555 000.00 | 0.00 | 1400 000.00 | '155 000.00 | 10.0% |
| 2) Federal Revenue | | 8100.8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300.8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600.8799 | 2000.00 | 2 000.00 | 3 948.35 | 5000.00 | 3 000.00 | 150.0% |
| 5' TOTAL REVENUES | | | 1557000.00 | 1557000.00 | 3 946.35 | 1405 000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000.1999 | . 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 95 500.00 | 95 500.00 | 30251.23 | 55 000.00 | 40 500.00 | 42.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 437 000.00 | 502 000.00 | 398 835.22 | 687 142.00 | •185 142.00 | -38.9% |
| 6) Capital Outlay | | 6000-6999 | 100000.00 | 100 000.00 | 35 958.32 | 150 000.00 | 150000.00 | -50.0% |
| Other Outgo (excluding Transfers of Indirect Costs) | | 7100.7299, 74007499 | 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 | | | 632 500.00 | 697 500.00 | 465 044.77 | 892 142.00 | | |
| C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES 'AS _991 | | | 924 500.00 | 859 500.00 | 4 61 098.42 | 512 858.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| InterfundTrensfers a} Transfers In | | 89008929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| b} Transfers Out | | 7800.7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Other Sources/Uses | | | | | | | | % |
| a) Sources | | 89308979 | 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 | | 898().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 | | |

2017-18 First Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

| • | | , , | | Ü | | | | |
|--|----------------|--------------|--------------|-----------------------------------|-----------------|----------------------|--------------------------------|-------------------|
| Descrl*tion | Resource Codes | Oblect Codes | Orlgin udget | Board Approved Operatl "Budget | Actual C o Date | Projected Year Tb | Difference (Col & D) 1 1 | % Diff Column B&D |
| E. NET INCREASE (DECREASE) INFUND BALANCE 'C + 04' | | | 924 500,00 | 859 500.00 | 461 098.42' | 512 858.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| Beginning Fund Balance As of July 1• Unaudited | | 9791 | 1576 401.34 | 1691447.51 | | 1691447.51 | 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) | | | 1576401.34 | 1691447.51 | | 1691 447.51 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beg!nn!ng Balance (Fie+ F1d) | | | 1576401.34 | 1691447.51 | | 1691 447.51 | | I |
| 2) Ending Balance, June 30 (E + F1e) | | | 2 500 901.34 | 2 550 947.51 | | 2 204305.51 | | |
| 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 | a.co | 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 Assianments | | 9780 | 2 500 901.34 | 2 550 947.51 | | 2 204 305.51 | | |
| e) Unassigned/Unapproprlated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassined/Una roriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Obiect Codes | Original Budget | Board Approved Operating Budget | Actuals To Oat, re, | Projected Year Totals I 0 I | Difference (Col B & DJ | %DIff Column B & D |
|---|----------------|--------------|-----------------|------------------------------------|---------------------|--|---------------------------|--------------------------|
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 1555 000.00 | 1555.000.00 | 0.00 | 1400 000.00 | 1155 000.001 | -10.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL LCFF SOURCES | | | 1 555 000.00 | 1555 000.00 | 0.00 | 1400 000.00 | 1 1 55 000.001 | -10.0% |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Revenue | | 6590 | 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 | | 6625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipmen!Supplies | | 6631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 6660 | 2 000.00 | 2 000.00 | 3 946.35 | 5 000.00 | 3 000.00 | 150.0% |
| 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 | | 8899 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| AU Other Transfers In from All Others | | 6799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER LOCAL REVENUE | | | 2 000.00 | 2 000.00 | 3 946.35 | 5 000.00 | 3 000.00 | 150.0% |
| TOTAL REVENUES | | | 1557 000.00 | 1557 000.00 | 3 946.35 | 1405 000.00 | | |

SACS Financial Reporting Scilware-2017.2.0 Barstow Unified San Bernardino County

2017-18 First Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

| | | | Original Budget | Boud Approved | Actuals To Date | Projected Year | Difference (ColB & D) | % DIff Colum |
|--|-------------------|----------|-----------------|---------------|-----------------|----------------|--------------------------|-----------------|
| Descrition Re | source Codes Ob'e | ct Codes | 'A' | 1 13' | 'C' | '0' | 10010 5. 01 | 111 |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | : | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | : | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | 310 | 01-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | 320 | 01-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASD!/Medicare/Altemetive | 330 | 01-3302 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Health and Welfare Benefits | 340 | 01-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | 350 | 01-3502 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | 360 | 01-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | 370 | 01-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | 375 | 51-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | 390 | 01-3902 | 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 | 20 500.00 | 20 500.00 | 0.00 | 0.00 | 20 500.00 | 100.0% |
| NoncapItall%ed Equipment | | 4400 | 75 000.00 | 75 000.00 | 30 251.23 | 55 000.00 | 20 000.00 | 26.7% |
| TOTAL BOOKS AND SUPPLIES | | | 95 500.00 | 95 500.00 | 30251.23 | 55000.00 | 40 500.00 | 42.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subegreements 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 | 312 000.00 | 327 000.00 | 349 526.22 | 484 183.00 | 1157 183.00' | -48.1% |
| Transfers of Direct Costs | | 5710 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs-InterftJnd | | 5750 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 125000.00 | 175 000.00 | 49 309.00 | 202 959.00 | 127 959.00 | -16.0% |
| TOTA' SERVICES AND OTHER OPERATING EXPENDITURE | S | | 437 000.00 | 502 000.00 | 396835.22 | 687 142.00 | '165142.00 | -36.9% |
| CAPITAL OUTLAY | | | | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | .0.00 | 0.0% |
| Bulldings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 50 000.00 | SO 000.00 | 35958.32 | 150 000.00 | •100 000.00 | -200.0% |
| Equipment Replacement | | 6500 | 50 000.00 | 50 000.00 | 0.00 | 0.00 | 50000.00 | 100.0% |
| TOTAL CAPITAL OUTLAY | | | 100000.00 | 100 000.00 | 35958.32 | 150000.00 | 150 000.00 | 50.0% |
| 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 ¹ excludIn" Transfers of Indirect Costs | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 632 500.00 | 697 500.00 | 465 044.77 | 892 142.00 | | |

| Descriritlon | Resource Codes | Obiect Codes | Original Budget fAl | Board Approved Operating Budget | Actuals To Date fCl | Projected Year Totals | Difference (CoIB & DJ | % Diff Column B & D {FI |
|--|----------------|--------------|------------------------|------------------------------------|---------------------|--------------------------|--------------------------|----------------------------------|
| NTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| tal TOTAL INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| NTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| N TOTAL INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTHER | | | | | | | | |
| SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Sources Transfers from Funds of Lapsed/Reorganized LEAs | | | | | | | | |
| Long-Term Debt Proceeds | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Capital Leases | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 1 Toccous Holli Gapital Ecuses | | | 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 | 0.09 |
| 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 | 0.0 |
| 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 |
| ♦\ 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 | | |

Barstow Unified San Bernardino County

First Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

36 67611 0000000 Form 141

Printed: 12/7/2017 9:28 AM

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

| Descrinilon | Resource Codes | Qblect Codes | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals ,01 | Difference (Col B & D) <el< th=""><th>% DIff Column B & D</th></el<> | % DIff Column B & D |
|--|----------------|-------------------------|-----------------|------------------------------------|-----------------|---------------------------------|--|---------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10 000.00 | 10 000.00 | 12 244.75 | 25 000.00 | 15 000.00 | 150.0% |
| 5\TOTAL REVENUES | | | 10 000.00 | 10 000.00 | 12 244.75 | 25 000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Serv!ces 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 | 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% |
| 91TOTAL EXPENDn'URES | | | 0.00 | 0.00 | 0.00 | 0,00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES 'A.5. 89' | | | 10 000.00 | 10 000.00 | 12 244.75 | 25 000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers h | | 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% |
| 41TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Descriotion | Resource Codes | QblectCodes | Orlg!nalBudget 'A' | Board Approved Operating Budget | Actuals To Date | Projected Year Totals 'O' | Difference (CoIB & D) 'E' | % Diff Column B & O |
|---|----------------|-------------|-----------------------|------------------------------------|-----------------|---------------------------------|---------------------------------|---------------------------|
| E. NET NCREASE (DECREASE) IN FUND BALANCE© + 041 | | | 10 000.00 | 10000.00 | 12 244.75 | 25 000.00 | | |
| F, FUND BALANCE, RESERVES | | | | | | | | |
| 1} Beginning Fund Balance | | | | | | | | |
| a) As of July 1- Unauditad | | 9791 | 5 383 211.83 | 5 400 762.57 | | 5 400 762.57 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 • Audited (F1a + F1b) | | | 5 383 211.83 | 5 400762.57 | | 5 400762.57 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c+F1d) | | | 5363211.63 | 5 400762.57 | | 5 400762.57 | | |
| 2} Ending Balance, June 30 (E + F1e) | | | 5 393 211.83 | 5 410762.57 | | 5 425 762.57 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Revolving Cash | | 9/11 | 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 | 5 393211.83 | 5 410 762.57 | | 5 425 782.57 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertain es | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassl ned/Una""rO"riated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2017-18 First Interim Special Reserve Fund for Other Than Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

| Oescr1t1on | Resource Codes | Ob'ect Codes | Orlglnal Budget 'A' | Board Approved Operating Budget | Actuals To Date 'C' | Projected Year Totals 'D' | Difference (Col B & O) 'E' | %Diff Column B & D <fl< th=""></fl<> |
|--|----------------|--------------|------------------------|------------------------------------|------------------------|---------------------------------|----------------------------------|---|
| OTHER LOCAL RE.VENUE. | | | | | | | | |
| Sales Sale of Equipment/Supplies | | II631 | | | | | | |
| hterest | | 11660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) In the Fair Value of Investments | | 11111 | 10 000.00 | 10000.00 | 12 244.75 | 25000.00 | 15000.00 | 150.0% |
| TOTAL OTHER LOCAL REVENUE. | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 10 000.00 | 10000.00 | 12 244.75 | 25 000.00 | 15000.00 | 150.0% |
| INTERFUND TRANSFERS | | | 10 000.00 | 10 000.00 | 12244.75 | 25 000.00 | | |
| NTERFUND TRANSFERS N | | | | | | | | |
| From: General Fund/CSSF | | | | | | 1 | | |
| Other Authorized Interfund Transfers In | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 'a' TOTAL INTERFUND TRANSFERS IN | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NTE.RFUND TRANSFERS OUT | | - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: General Fund/CSSF | | | | | | | | |
| To: State School BulldIng Fund/ County School Faclittles Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ""TOTAL JNTERFUND TRANSFERS OUT | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | | | | | | |
| t'TOTAL SOURCES | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Funds from Lapsed/Reorganized LE.As | | 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% |
| te' 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 | | |

Barstow Unified San Bernardino County

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

36 67611 0000000 Form 171

| | | 2017/18 |
|--------------|--------------------|-----------------------|
| Resource | <u>Description</u> | Projected Year Totals |
| | | |
| | | |
| | | |
| Total, Resti | ricted Balance | 0.00_ |

Printed: 12nt2017 9:31 AM

| Descri-tJon A. REVENUES | Resource Codes | Obtect Codes | OrlgIn ?udget | Board Approved Operati? iBudget | Actuals To Dale ●C● | Projected Year Totals 'D' | Difference (ColP. 8. D) 'E' | %D!ff Column P & D 'FI |
|---|----------------|-------------------------|---------------|------------------------------------|------------------------|---------------------------------|-----------------------------------|---------------------------------|
| 1} LCFF Sources | | 6010-6099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 6100.8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300.6599 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| 4) Other Local Revenue | | 6600-8799 | 2 700.00 | 2700.00 | 2011.65 | a000.00 | 5 300.00 | 196.3% |
| 5' TOTAL REVENUES | | | 2 700.00 | 2700.00 | 2 011.65 | a 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 Benefrts | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 400().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 | 0.00 | 0.0 |
| 6) 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 'AS _89' | | | 2700.00 | 2700.00 | 2 011.65 | 6 000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1}InterfundTransfers | | <u> </u> | | | | | | |
| a) Transfers In | | 6900.6929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 % |
| b) Transfers Out | | 7600.7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 % |
| 2) Other Sources/Uses a) Sources | | 8930-6979 | 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 | | 8960-6999 | 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 | | |

C Flri_n | R!e ig 3.ttware •:2017.:2.0

2017·18 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

| Descri ion | | Oblect Codes | OrlgIn 1 udget | Board Approved OperatI : Budget | ActualC o Date | Projected Year T Is | Difference (Co1 & DJ—— 1 1 | % Olff Column B&D |
|---|----------------|--------------|----------------|------------------------------------|----------------|-------------------------------|----------------------------------|-------------------------|
| | Resource Codes | Object Codes | | " | | | 11 | " |
| E, NET NCREASE (DECREASE) IN FUND | | | | | | | | |
| BALANCE 'C + 04' | | | 2 700.00 | 2 700.00 | 2 011.65 | 8 000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1)Beginning FundBalance | | | | | | | | |
| a) As of July 1• Unaudited | | 9791 | 664 123.37 | 887 682.13 | İ | 687 662.13 | 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) | | | 664 123.37 | 887 662.13 | | 687 682.13 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| e} Adjusted Beginning Balance (F1c + F1d) | | | 664 123.37 | 887 662.13 | | 887 682.13 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 666 623.37 | 890 382.13 | | 895 682.13 | | |
| Components of Ending Fund Balance a) Nonspandable | | | | | | | | |
| Revolv!ng 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 | | |
| StabiHzation Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| dJ Assigned mmittments | | 9760 | 0.00 | 0.00 | _ | 0.00 | | |
| Other Assignments | | 9760 | 666 823.37 | 690 362.13 | | 895 662.13 | | |
| e) Unassigned/Unappropriated | | † | | | - | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassl"ned/Una""ro"rieted Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| | | ı | | | | | | |
|--|----------------|--------------|------------------------|---------------------------------|------------------------|---------------------------------|---------------------------|---------------------------|
| Descritron | Resource Codes | Ob'ect Codes | Original Budget 'A' | Board Approved Operating Budget | Actuals To Date fCI | Projected Year Totals fDI | Difference (CoIFI & D) | % DIff Column B & D |
| OTHER LOCAL REVENUE | | | •• | | | | | |
| Interest | | 8660 | 2 700.00 | 2 700.00 | 2 011.65 | 8 000.00 | 5 300.00 | 196.3% |
| 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 | | | 2 700.00 | 2 700.00 | 2 011.65 | 8 000.00 | 5 300.00 | 195.3% |
| TOTAL REVENUES | | | 2 700.00 | 2 700.00 | 2 011.65 | 8 000.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| 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% |
| ra1TOTAL 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 | 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% |
| 0525 | | | | | | | | |
| 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% |
| TOTAL, OTHER FINANCING SOURCES/USES (a-b+o-d+e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

Barstow Unified San Bernardino County

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

36 67611 0000000 Form 201

| Resource | | 2017/18 Projected Year Totals |
|---------------|--------------|----------------------------------|
| | | |
| Total, Restri | cted Balance | 0.00 |

Printed: 12/7/2017 9:34 AM

2017-18 First Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

| Descriotion | Resource Codes C | Oblect Codes | Orlglnal Budget IA∖ | Board Approved Operating Budget IB\ | Actuals To Data /Cl | Projected Year Totals ID\ | Difference (Col B & 0) IE\ | % Dlff Column B & O /Fl |
|--|------------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A.REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100.8299 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 830().8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600.8799 | 1200.00 | 1200.00 | 5.97 | 0.00 | (1 200.00 | -100.0% |
| 51 TOTAL REVENUES | | | 1200.00 | 1200.00 | 5.97 | 0.00 | | |
| B, EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000.1999 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 2) Classified Selaries | | 2000.2999 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 |
| 3) Employee Benefrt.s | | 300().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 | 100 000.00 | 442 950.00 | 3 742 950.00 | 13 642950.00 | -3643.0% |
| 6) Capital Outlay | | 6000.6999 | 0.00 | 59 750.00 | 59 750.00 | 5 825 000.00 | 15 785 250.00 | -9649.0% |
| 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 |
| 91 TOTAL EXPENDITURES | | | 0.00 | 159750.00 | 502 700.00 | 9 567 950.00 | | |
| C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES fAS.891 | | | 1200.00 | 1158550.00 | 1502 694.03 | 19 567 950.00 | | |
| D. OTHER FINANCING SOURCESNSES | | | 1200.00 | 1100000.00 | 1002 00 1100 | 10 001 000.00 | | |
| InterfundTransfers a) Transfers In | | 890().8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7800.7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.07 |
| 2) Other Sources/Uses a) Sources | | 993().8979 | 0.00 | 0.00 | 15 238 325.00 | 15 813 179.55 | 15813179.55 | 0.0 // N= |
| b) Uses | | 7630.7899 | 0.00 | 0.00 | 0.00 | 576 854.55 | 1575 854.551 | No |
| 3) Contributions | | 8980.8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 41 TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 15 236 325.00 | 15 236 325.00 | | |

| Dascrfntlon | Resource Codes | Qblect Codes | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals ,U, | Difference (CoIB & D) | %Diff Column B & D |
|--|----------------|--------------|-----------------|------------------------------------|-----------------|---------------------------------|--------------------------|--------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE® + 041 | | | 1200.00 | (158 550.001 | 14 733 630.97 | 5668 375.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| Beginning Fund Balance As of July 1 • Unaudited | | 9791 | 2 393.94 | 1204.20 | | 1204.20 | 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) | | | 2 393.94 | 1204.20 | | 1204.20 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0,00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2 393.94 | 1204.20 | | 1204.20 | | |
| 2) Ending Balance, June 30 (E+F1e) | | | 3 593.94 | 1157 345.80 | | 5 669 579.20 | | |
| Components of Ending Fund Balance a) Nonspendabte | | | | | | | | |
| 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 | | 5 666 375.00 | | |
| Stabllizalion Arrangements | | 9750 | 0,00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments e Unassigned/Unappropriated | | 9780 | 3 593.94 | (157 345.80 | | 1 204.20 | | |
| Reserve for Economic Uncertainties | | 9789 | 0,00 | 0.00 | | 0.00 | | |
| Unessl <ined amount<="" td="" unaririror1riated=""><td></td><td>9790</td><td>p0,0</td><td>0.00</td><td></td><td>0.00</td><td></td><td></td></ined> | | 9790 | p0,0 | 0.00 | | 0.00 | | |

| Oescrintton | Resource Codes | Obtect Codes | Original Budget | Board Approved Opera.ting Budget /BI | Actua.IC o Date | Projected Year Tb l s | Difference (Col & D) 1 1 | %DIff Column B & O |
|--|----------------|--------------|-----------------|--|-----------------|---------------------------------|--------------------------------|--------------------------|
| FE.OE.RAL RE.VENUE | | | | | | | | |
| 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 REVE.NUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE RE. VENUE | | | | | | | | |
| 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 RE.VENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | I. | | | | | | |
| 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 Vatorem 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 Sate of EquipmenVSupplles | | 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 | 1200.00 | 1 200.00 | 5.97 | 0.00 | (1 200.00 | -100.0% |
| 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% |
| AllOtherTransfersInfromAllOthers | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER LOCAL REVENUE | | | 1200.00 | 1 200.00 | 5.97 | 0.00 | 11200.00 | 100.0% |
| TOTAL REVE.NUE.S | | | 1200.00 | 1 200.00 | 5.97 | 0.00 | | |

| Descrintion | Resource Codes | Oblect Codes | Original Budget fAl | Boa.rd Approved Operating Budget ce1 | Actuals To Date fCl | Projected Year Totals fDl | Difference (ColB & D) fEl | %Dlff Colum n B & D <fl< td=""></fl<> |
|---|----------------|--------------|------------------------|--|---------------------|---------------------------------|---------------------------------|--|
| | resource codes | Object Codes | 1711 | 001 | ici | IDI | IEI | 41 |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Setaries | | 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% |
| OASD!IMedicarefAlternative | | 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 | | 350B502 | 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% |
| OPES, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPES, AcUve 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% |
| TOTAI EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| | | | | | | | | |
| Books and Other Reference Materials | | 4200 | a.co | 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% |
| Noncapitatized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL BOOKS AND SUPP!.IES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES ANO 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 | 68 000.00 | 68 000.00 | (68 000.00 | N= |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvemen | ts | 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- tnterfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Profess!onal/ConsultIng Services and | | | <u> </u> | | | | | |
| Operating Expenditures | | 5800 | 0.00 | 100000.00 | 374950.00 | 3 674950.00 | 13 574 950.001 | -3575.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL SERVICES AND OTHER OPERATING EXPENDI | ITURES | | 0.00 | 100000.00 | 442 950.00 | 3742950.00 | 13 642 950.001 | -3643.0% |

2017-18 First Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

| | | | Orlginal Budget | Board Approved | Actuals To Date | Projected Year | Difference | %Diff Column |
|---|----------------|--------------|-----------------|----------------|-----------------|----------------|---------------|-----------------|
| Descri"tlon | Resource Codes | Ob'ect Codes | 'A' | ' B' | 'C' | 'D' | ••• | 111 |
| CAPITAL OUTLAY | | | | | | | | |
| Lend | | 6100 | 0.00 | 0.00 | 0.00 | 250 000.00 | '250 000.00 | N,w |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 59 750.00 | 59 750.00 | 5 075 000.00 | 15 015 250.00 | 8393.7% |
| Books end Media for New School I b raries 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 | 500 000.00 | 500000.00 | N, |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLJIY | | | 0.00 | 59 750.00 | 59750.00 | 5625000.00 | rs 765 250.00 | 9649.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO 'excludin- Transfers of Indirect O | Costs I | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPEND\TURES | | | 0.00 | 159750.00 | 502700.00 | 9 567950.00 | | |

| Descrintron | Resource Codes | Obtect Codes | Original Budget | Board Aproved Operating, Budget | Actuals To Date | Projected Year Totals | Difference (Col B & D) | %DIff Column B & D (FI |
|--|----------------|--------------|-----------------|---------------------------------|-----------------|--------------------------|---------------------------|---------------------------------|
| INTERFUND TRANSFERS | Resource Codes | Oblect Codes | | | .1 | | | (F) |
| INTERFUND TRANSFERS IN | | | | | | | | |
| INTERCOND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ♦I TOTAL INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Bullding Fund/ County Sctiool Facilities Fund | | 7813 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7819 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Ibitotal interfundtransfers out | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 15100 000.00 | 15 000 000.00 | 15 000 000.00 | Nov |
| Proceeds from Sale/Lease- Purchase of Land/Buildfngs | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ottier Sources | | 6061 | 0.00 | 0.00 | 00:0 | 0.00 | 0.00 | 0.00 |
| County Sctioo! Building Ald | | 6961 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Transfers from Funds 0f Lapsed/Reorganized LEAs Long-Term Debt Proceeds | | 8985 | 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 | 0.09 |
| 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 | 136 325.00 | 813179.55 | 813179.55 | Nev |
| ®ITOTAI SOURCES | | | 0.00 | 0.00 | 15 236 325.00 | 15813179.55 | 15813179.55 | Nev |
| 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 | 576 854.55 | 1576 854.551 | Nov |
| MITOTAL USES | | | 0.00 | 0.00 | 0.00 | 576 854.55 | 1576 854.551 | Nov |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 6980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 6990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| fel 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 | 15,236,325.00 | 15,236,325.00 | | |

Barstow Unified San Bernardino County

First Interim Building Fund Exhibit: Restricted Balance Detail

36 67611 0000000 Form 211

| Resource | Description | | 2017/18 Projected Year Totals |
|----------|------------------------|--------------------------------|----------------------------------|
| 9010 | Other Restricted Local | File: fundi-d (Rev 04/18/2012) | |

Total, Restricted Balance

| 5,668, 375.00 | |
|------------------|------------------|
| 5,668, 375.00 | |
| | 375.00 5,668, |

| Descrintion | Resource Codes | Oblect Codes | Original eUdget 'A' | Board Approved Operating Budget | Actuals <i>To</i> Dale 'C' | Projected Year Totals '()' | Difference {Col B & D) IE\ | % 01ff Column B & D IF\ |
|--|----------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | resource codes | Object Codes | A | | C | U | IL. | |
| | | | | | | | | |
| 1) LCFF Sources | | 6010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 6100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 6300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 6600-8799 | 8 300.00 | 10 300.00 | 19349.39 | 23 300.00 | 13000.00 | 126.2% |
| 51 TOTAL REVENUES | | | 6 300.00 | 10 300.00 | 19349.39 | 23 300.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salarles | | 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 | 6 000.00 | 10 000.00 | 7 500.00 | 70 000.00 | (60 000.001 | 600.0% |
| 6) Capital OuUay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Outgo (excludinijl Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0,0 |
| 91 TOTAL EXPENDITURES | | | 8 000.00 | 10 000.00 | 7 500.00 | 70 000.00 | | 0/_ |
| C, EXCESS (DEFICIENCY) OF REVENUES | | | | | | | | |
| OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES 'AS - 991 | | | 300.00 | 300,00 | 11649.39 | <i>(4</i> 8700.00' | | |
| D. OTHER FINANCING SOURCES/USES | | | | • | | , | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Scurces/Uses a) Sources | | 6930-8979 | 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) ContribuUons | | 8980-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 41 TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Descriotion | Resource Codes Ob | olect Codes | Orlglnal Budget | Board Approved Operating Budget 18\ | Actuals To Date | Projected Year Totals ID\ | Difference (Col B & O) IE\ | % 01ff Column B & O |
|---|-------------------|-------------|-----------------|---|-----------------|---------------------------------|----------------------------------|---------------------------|
| E. NET INCREASE (DECREASE) N FUND BALANCE© + 041 | | | 300.00 | 300.00 | 11 849.39 | (46 700.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beg!nn!ng Fund Balance | | | | | | | | |
| a) As of July 1. Unaudited | | 9791 | 3 351.50 | 82 642.69 | | 62 642.69 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 • Audited (F1a + F1b) | | | 3 351.50 | 62 642.69 | | 62 642.69 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Be1.1InnIng Balance (F1c + F1d) | | | 3 351.50 | 62 642.69 | | 62 642.69 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3 651.50 | 62 942.69 | | 15 942.89 | | |
| Components of EndIn1.1 Fund Balance a) Nonspendable | | | | | | | | |
| Revolvinljl 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) Le1.1ally Restricted Balance c) Committed | | 9740 | 3.651.50 | 62 942.69 | | 15 942.69 | | |
| StabilizaUon Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments d) AssI1.1ned | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other AssI1.1nments e) Unassigned/Unappropriated | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| Reserve for Econom!c Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassl"ned/Una•"'TO"rlated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Descriotion | Resource Codes | Obiect Codes | Original Budget fAl | Board Approved Operating Budget | Actuals To Date fCl | Projected Year Totals fDI | Difference (Col B & D) fEl | %Dlff Column B&D |
|---|----------------|--------------|------------------------|------------------------------------|---------------------|---------------------------------|----------------------------------|------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| Tex 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.004 |
| 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 | | 8818 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8821 | 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% |
| Pene!Ues end Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of EquipmenVSupplles | | 8831 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 300.00 | 300.00 | 149.15 | 300.00 | 0.00 | 0.0 |
| Net Increase (Decrease) in the Fair Value of Investment | ts | 8682 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Fees end Contracts | | | | | | | | |
| Mitigetion/Devetoper Fees | | 8681 | 8 000.00 | 10000.00 | 19200.24 | 23 000.00 | 13000.00 | 130.0% |
| 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 | | | 8 300.00 | 10 300.00 | 19349.39 | 23 300.00 | 13000.00 | 126.2% |
| TOTAL REVENUES | | | 8 300.00 | 10 300.00 | 19349.39 | 23 300.00 | | |

| Decedation | depourse Codes | Oblast Cod | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (CoIB & D) 'E' | % Dlff Column B & D 'F' |
|--|----------------|--------------|-----------------|------------------------------------|-----------------|--------------------------|---------------------------------|----------------------------------|
| | Resource Codes | Ob'ect Codes | 'A' | | C | 'D' | Е | Г |
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 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 Salarias | | 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/MedicarefAltemative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health end Welfara 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% |
| Wolilers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPES, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPES, 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 | 0.0% |
| 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 | S | 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 |
| ProfessionaVConsulting Services and OperaUng Expenditures | | 5600 | 6 000.00 | 10 000.00 | 7 500.00 | 70 000.00 | reo 000.00- | -600.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL SERVICES AND OTHER OPERATING EXPENDIT | TURES | | 6 000.00 | 10 000.00 | 7 500.00 | 70 000.00 | 160 000.00 | - |

| Descriotion F | Resource Codes | Oblect Codes | Original Budget fAl | Board Approved Operating Budget 101 | Actuals To Date fCI | Projected Year Totals IOI | Difference (Col B & D) fEI | o/o Dlff Column B & D |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-----------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries Or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service- Pr!ncipal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO fexcluding Transfers of Indirect C | osts\ | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 8 000.00 | 10 000.00 | 7 500.00 | 70 000.00 | | |

| Descr1-t1on | Resource Codes | Obiect Codes | OrigIn | udget | Board Approved OperatJ: Budget 1 | Actual c o Date | Projected Year Tb l s | Difference (Co1 & 0) 1 1 | ‰ D!ff Column B& D |
|---|----------------|--------------|--------|-------|--|-----------------|---------------------------------|--------------------------------|--------------------------|
| INTERFUNO TRANSFERS | | | | | | | | | |
| NTERFUND TRANSFERS N | | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| à' 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 | 0.09 |
| Other Authorized Interfund Transfers Out | | 7619 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| "" TOTAL !NTERFUND TRANSFERS OUT | | | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTHER SOURCES/USES | | | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | | 6971 | | 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 |
| ** TOTAL SOURCES | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| USES | | | | | | 1 | | | |
| Transfers of Funds from LapsedlReorganized 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 |
| dITOTAL USES | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| CONTRIBUTIONS | | | | | | | | | |
| 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 |
| TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e) | | | | 0.00 | 0,00 | 0.00 | 0.00 | | |

Barstow Unified San Bernardino County

First Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

36 67611 0000000 Form251

2017/18

Projected Year Totals

Resource

9010

Description

Other Restricted Local

File: fundi-d (Rev 04/18/2012)

Total, Restricted Balance

| 15, 942 .69 | First Interim |
|-------------------|---------------|
| 15, 942 | _ |
| 942 | |
| .69 | _ |

2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

| Departed to | | Orlgln udget | Board Approved Operati: Budget | Actuals To Date | Projected Year | Difference | %Dlff Column B&D |
|--|-----------------------------|--------------|-----------------------------------|-----------------|----------------|--------------|------------------------|
| DescrintJon | Resource Codes Oblect Codes | _ 0 | 1 | 'C' | '0' | Έ' | , , |
| A.REVENUES | | | | | | | |
| 1) LCFF Sources | 8010.8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | 8100.8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | 830().8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | 8600.8799 | 30 000.00 | 30 000.00 | 40617.18 | 59 321.00 | 29 321.00 | 97.7% |
| 5' TOTAL REVENUES | | 30 000.00 | 30 000.00 | 40617.18 | 59 321.00 | | |
| 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 | 300().3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Bocks and Supplies | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | 500().5999 | 1310 ODO.DO | 4 510 000.00 | 112 058.71 | 5 001678.00 | 491678.00 | -10.9% |
| 6) Capital Outlay | 6000-S999 | 2 400 000.00 | 2 400 COO.OD | 0.00 | 0.00 | 2 400 000.00 | 100.0% |
| 7) Other Outgo (excluding Transfers of Indirect | 710().7299, | | | | | | |
| 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 | | 3 710 000.00 | 6 910 000.00 | 112058.71 | 5 001 678.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BE.FORE OTHER | | | | | | | |
| FINANCING SOURCES AND USES 'A5. 89' | | 3 680 000.00 | 00.000 088 8 | ""1441.53 | '4 942357.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | |
| 1) Interfund Transfers | | | | | | | |
| a) Transfers In | 8900-S929 | 0.00 | 0.00 | 0.00 | 2 000 000.00 | 2 000 000.00 | New |
| 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 | 698().6999 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| 4' TOTAL OTHER FINANCIN" SOURCES/USES | | 0.00 | 0.00 | 0.00 | 2 000000.00 | | |

| | | | Orlainal Budget | Board Approved | Actuals To Date | Projected Year | Difference | % DIff Colum |
|---|----------------|--------------|-----------------|----------------|-----------------|----------------|------------|-----------------|
| Oescrl-Uon | Resource Codes | Ob'ect Codes | 'A' | '13' | 'C' | 'D' | , | 111 |
| E. NET N CREASE (DECREASE) IN FUND BALANCE ¹ C + 041 | | | '3680000.00 | 00.000 088 8 | 1'71441.53 | '2 942 357.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance a) As of July 1 • Unaudited | | 9791 | 15807050.53 | 16802745.89 | | 16 802 745.89 | 0.00 | 0.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | % 0.0% |
| c) As of July 1•Audited (F1a+F1b) | | 0.00 | 15 607 050.53 | 18802745.89 | | 16 802 745.89 | 0.00 | 0.070 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15807050.53 | 16 802745.69 | | 16 802 745.89 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 12127050.53 | 9 922 745.69 | | 13 860 388.89 | | |
| 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 Balancec) Committed | | 9740 | 12 127 050.53 | 9 922 745.89 | | 13 860 388.89 | | |
| StabllizaUon | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Arrangements Other | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Commitments d) Asstgned | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments e) UnassIgned/Unappropriated | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Reserve for Economic Uncertainties | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

| Descri"tlon | Resource Codes | Oblect Coda& | Orlgl n≣ udgat | Board Approved Operati J ₃ Budget | Actuals To Date | Projected Year Totals '0' | Difference (Co.J.B.&O) 'E' | %DJff Column R&O |
|---|----------------|--------------|-----------------------|---|-----------------|---------------------------|----------------------------------|------------------------|
| 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% |
| Callfom!a 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 | | 8831 | 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 | 30 000.00 | 30 000.00 | 40 617.18 | 59 321.00 | 29 321.00 | 97.7% |
| Net Increase (Decrease) in the Fair Value of Investment | S | 6662 | 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 | | | 30 000.00 | 30 000.00 | 40617.18 | 59 321.00 | 29 321.00 | 97.7% |
| TOTAL REVENUES | | | 30 000.00 | 30 000.00 | 40 617.18 | 59321.00 | | |

| Deced Diles | | Original Budget | Board Approved Operating Budget /Bl | Actuals To Date | Projected Year Totals | Oifference (Col B & D) | % 01ff Colum n B & |
|---|---------------------------|-----------------|---|---|--------------------------|---------------------------|--------------------------|
| | source Codes Oblect Codes | IAl | /BI | <cl< td=""><td>fDl</td><td>fEl</td><td>D fFl</td></cl<> | fDl | fEl | D fFl |
| CLASSIFIED SALARIES | | | | | | | |
| Classified Support Salaries | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salar!es | 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 CI.ASSIFH:DSALARIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | |
| 2700 | 2424 2422 | | | | | | |
| 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% |
| OPES, Allocated | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | 375 B752 | 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 | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Services Travel and | 5200 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Conferences 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 NoncapItaltzed 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 | 5600 | 1 310000.00 | 4 510 000.00 | 112 056.71 | 5001678.00 | 1491678.00 | -10.9% |
| Communications | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITU | RES | 1 310 000.00 | 4 510 000.00 | 112 058.71 | 5 001678.00 | (491678.00 | -10.9% |

| Descrintion R. | esource Codes | Oblect Codes | Orlginal Budget | Board Approved Operating Budget IIII | Actuals رام, | Projected Year Totals | Difference (CoIB & D) IIII | % Diff Column B & D |
|---|---------------|--------------|-----------------|--|--------------|--------------------------|----------------------------------|---------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| mprovements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Butidings and Improvements of Buildings | | 6200 | 1 200 000.00 | 1.200 000.00 | 0.00 | 0.00 | 1 200 000.00 | 100.0% |
| 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 | 1200 000.00 | 1 200 000.00 | 0.00 | 0.00 | 1 200 000.00 | 100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 2 400 000.00 | 2 400 000.00 | 0.00 | 0.00 | 2 400 000.00 | 100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0,00 | 0.00 | 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 Seivlce | | | | | | | | |
| Debt Seivtce • hterest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Seivlce • Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO (excluding Transfers of Indirect Cos | ts' | | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL E:XPENDITURES | | | 3710 000.00 | 6 910 000.00 | 112 058.71 | 5 001 678.00 | | |

SACS Finenelal Re?Orting Software 2017.2.0 Barstow Unified San Bernardino County

2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes In Fund Balance

36 67611 0000000 Form 401

| Descrintion | Resnurce Cndes Obleet Codes | Orlglnal Budget IA∖ | Board Approved Operating Budget | Actuals To Date | Projected Year Totals 101 | Difference (Col B & DJ IE\ | % Diff Column B&O IF\ |
|---|------------------------------|------------------------|------------------------------------|-----------------|---------------------------------|----------------------------------|--------------------------------|
| NTERFUND TRANSFERS | Restruce Clides Obleet Codes | IA\ | 161 | IC) | 101 | IE/ | 11 \ |
| WIEN OND TRANSPERS | | | | | | | |
| NTERFUND TRANSFERS IN | | | | | | | |
| 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 | 2 000 000.00 | 2 000 000.00 | N= |
| ta\TOTAL INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 0.00 | 2 000 000.00 | 2 000 000.00 | No |
| 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 Facilitles Fund | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorl%ed Interfund Transfers Out | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| /bl TOTAL INTERFUND TRANSFERS OUT | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | |
| SOURCES | | | | | | | |
| Proceeds | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Proceeds from Capital Leases | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0 |
| Proceeds from Lease Revenue Bonds | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| AU 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 | 0.0-0 | 0.00 | 0.00 | 0.0 |
| ₫ITOTAL USES | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| CONTRIBUTIONS | | | | | | | |
| Contributions from Unrestricted Revenues | 6980 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | 6990 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0 |
| tel 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 | 2,000,000.00 | | 70 |

Barstow Unified San Bernardino County

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

36 67611 0000000 Form 401

| Resource | Description | 2017/18 Projected Year Totals |
|----------------|----------------------------------|--|
| 6230 | California Clean Energy Jobs Act | 6, 118,696.05 |
| 9010 | Other Restricted Local | 7,741,692.84 |
| Total, Restric | ted Balance | SACS Financial Reporting Software - 2017.2.0 File: fundi-d (Rev 04/18/2012) |
| | | Page 1 |

Printed: 12/7/2017 9:44 AM

2017·18 First Interim Bond Interest and Redemption Fund Revenues, Expenditures, and Changes in Fund Balance

| Г | | 1 | l | | | | |
|--|----------------------------|-----------------|--|------------------------|---------------------------------|----------------------------------|-------------------------|
| Descriotion | Resource Codes Obiect Code | Orlglnal Budget | Board Approved Operating Budget 1131 | Actuals To Date /Cl | Projected Year Totals 101 | Difference {Col B & DJ /El | %Dlff Column B &D |
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010.8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Federal Revenue | 8100.8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 3) Other State Revenue | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Loc:al Revenue | 8600-8789 | 0.00 | 0.00 | 60619.24 | 61 213.00 | 61 213.00 | N- |
| 51 TOTAL REVENUES | | 0.00 | 0.00 | 60 619.24 | 81 213.00 | | |
| B, EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000.1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Classified Salarles | 2000.2999 | 0.00 | 0.00 | 0,00 | 0,00 | 0,00 | 0.0 |
| 3) Employee Benefits | 3000.3889 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| 4} Books and Supplies | 4000-4889 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 5} Services and other OperaUng Expenditures | 5000-5988 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 8) Capital OuUay | 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 | 725 187.24 | 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% |
| 91 TOTAL EXPENDITURES | | 0.00 | 0.00 | 725187.24 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | | , | | | |
| FINANCING SOURCES AND USES tAS. 891 0. OTHER FINANCING SOURCES/USES | | 0.00 | 0.00 | 1664 568.00 | 61 213.00 | | |
| 1) Interfund Transfers | | | | | | | |
| a)Transfers!n | 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 | 7830.7899 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) ContribuUons | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 41 TOTAL OTHER FINANCING SOURCES/USES | | 0.00 | 0,00 | 0.00 | 0.00 | | V/ |

2017-18 First Interim Bond Interest and Redemption Fund Revenues, Expenditures, and Changes in Fund Balance

| Descri-tion | Resource Codes | Oblect Codes | Orlales udget | Board Approved | Actualc o Date | Projected Year | Difference | % 0!ff Column |
|--|----------------|--------------|---------------|----------------|----------------|----------------|------------|------------------|
| E. NET NCREASE (DECREASE) N FUND BALANCE 'C + 04' | | | 0.00 | 0.00 | 664 568.00 | 61 213.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 • Unaudited | | 9791 | 909 319.43 | 1000 055.90 | | 1000055.90 | 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) | | | 909 31943 | 1000 055.90 | | 1000 055.90 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 909 319.43 | 1000 055.90 | | 1000 055.90 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 909 31943 | 1000 055.90 | | 1.061 268.90 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendabte | | | 0.00 | 0.00 | | 2.22 | | |
| 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 Balence c) Committed | | 9740 | 909 319.43 | 1000 055.90 | | 1 061 268.90 | | |
| StabllizaUon Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments e) Unassigned/Unappropriated | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| Reserve for Economic Uncertaintles | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassl-ned/Unaro-rlated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

SACS Fin•nial Reporting Scilware-2017.2.0 Barstow Unified San Bernardino County

2017-18 First Interim Bond Interest and Redemption Fund Revenues, Expenditures, and Changes in Fund Balance

36 67611 0000000 Form 511

| Descrl-tion | Resource Codes Obiect Codes | Orig Ir⊐≣ udget | Board Approved Operatl "Budget | ActualC o Date | Projected Year Tb l s | Difference (Co!B & DJ | % DIff Column B & D 'F' |
|--|-----------------------------|------------------------|-----------------------------------|----------------|---------------------------------|--------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | 1 |
| 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 Voted Indebtedness Levies | | | | | | | |
| Homeowners' Exemptions | 8571 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Subventionsnn-Lleu Taxes | 8572 | 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 Voted Indebtedness Levies | | | | | | | |
| Secured Roll | 8611 | 0.00 | 0.00 | 37 038.55 | 37 039.00 | 37 039.00 | Ne |
| Unsecured Roll | 8612 | 0.00 | 0.00 | 29.09 | 30.00 | 30.00 | Ne |
| Prior Years' Taxes | 8613 | 0.00 | 0.00 | 4so.n | '451,00' | (451.00 | Ne |
| Supplemental Taxes | 8614 | 0.00 | 0.00 | 9 841.29 | 9841.00 | 9 641.00 | Ne |
| Penalties and Interest from Oellnquent Non-LCFF Taxes | 8629 | 0.00 | 0.00 | 11753.96 | 11 754.00 | 11754.00 | Ne |
| Interest | 8660 | 0.00 | 0,00 | 2407.12 | 3 000.00 | 3 000.00 | Ne |
| Net Increase (Decrease) In the Fair Value of Investments | 8662 | 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 |
| All Other Transfers Infrom All Others | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL OTHER LOCAL REVENUE | | 0.00 | 0.00 | 60 619.24 | 61213.00 | 61213.00 | N: |
| TOTAL REVENUES | | 0.00 | 0.00 | 60 619.24 | 61213.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | |
| Debt Service | | | | | | | |
| Bond Redemptions | 7433 | 0.00 | 0.00 | 615 000.00 | 0.00 | 0.00 | 0.09 |
| Bond Interest and Other Service Charges | 7434 | 0.00 | 0.00 | 110187.24 | 0.00 | 0.00 | 0.09 |
| Debt Service - Interest | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Debt Service - Principal | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL OTHER OUTGO ¹ excludin" Transfers of Indirect | Costs' | 0.00 | 0.00 | 725187.24 | 0.00 | 0.00 | 0.09 |
| TOTAL EXPENDITURES | | 0.00 | 0.00 | 725187.24 | 0.00 | | |

2017-18 First Interim Bond Interest and Redemption Fund Revenues, Expenditures, and Changes in Fund Balance

| Descri-tlon | Resource Codes | Object Codes | Orlglin | udget | Board Approved Operatl "Budget | Actuarc o Date | Projected Year Tb Is | Difference (Col B &DJ 'E' | %01ff Column B& D |
|---|----------------|--------------|---------|-------|-----------------------------------|----------------|-------------------------|---------------------------------|-------------------------|
| NTERFUND TRANSFERS | resource codes | Object Codes | | | | | | E | |
| NIERFUND IKANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| Other Authorized Interfund Transfers In | | 6919 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 1a1 TOTAL INTERFUND TRANSFERS IN | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: General Fund | | 7614 | | 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 | | | | | | | | | |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other Financing Sources | | 8978 | | 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 | 0.09 |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 6980 | | 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 | 0.0 |
| '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 | | |

First Interim Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

36 67611 0000000 Form 511

| Resource | Description | 2017/18 Projected Year Totals |
|------------------|------------------------|----------------------------------|
| 9010 | Other Restricted Local | 1,061,268.90 |
| Total, Restricte | ed Balance | 1 061 268.90 |

Page 1

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| Stow Offined | AVERAGE | DAILY ATTENDA | NCE | | | 36 67611 0000 |
|--|--|--|--|--|------------------------------|---|
| n Bernardino County | 1 | I | | - | I | Fori |
| Oescri tion | 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 | PERCENTAG DIFFERENCE (Col.EIB) 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 | | | | - | | |
| ADA) | 5 888.14 | 5 888.14 | 5 857.88 | 5 857.88 | 30.26 | -10 |
| Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A 1 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 | | | | | | |
| School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Total, District Regular ADA (Sum of Lines A1 through A3) District Funded County Program ADA | 5 888.14 | 5 888.14 | 5 857.88 | 5 857.88 | 30.26 | -1 |
| a. County Community Schools | 0.21 | 0.21 | 0.21 | 0.21 | 0.00 | |
| b. Special Education-Special Day Class | 17.78 | 17.78 | 17.78 | 17.78 | 0.00 | (|
| c. Special Educat!on-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (|
| d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | C |
| Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (|
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A51] | 17.99 | 17.99 | 17.99 | 17.99 | 0.00 | (|
| . TOTAL DISTRICT ADA | 5 000 10 | F 000 40 | | | | |
| (Sum of Line A4 and Line A5g) . Adults In Correctional Facilities | 5,906.13 | 5,906.13 0.00 | 5,875.87 | 5,875.87 | (30.26) | |
| 3. Charter School ADA (Enter Charter School ADA using | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

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Barstow Unified San Bernardino Coun.!1_ Obiect

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| | | | Julv | Aunust | Sentember | October | November* | - December | Januarv | Februa, |
|--|------------------------|----------------------|---------------------|---------------------------|---------------------|--------------------------|---------------------|----------------------------|---------------------------|-----------------------------------|
| ACTUALS THROUGH THE MONTH OF tEnter Month Name : | Oclober | | | | | | • | e., | | = |
| | | | | _ | | | | | | <u>-</u> |
| a. BEGINNING CASH B. RECEIPTS LCFF/Revenue Limit Sources | | // · · | 15380 859.13 | 14284063.07 | 13810 212.22 | 15563825.14 | 13099 984.95 | 11221617.77 | 14591 197.65 | 13834 582. |
| LCTT/Revenue Limit Sources | | I □ | | | | | _ | | | |
| Principal Apportionment | 8010-8019 | ,- '- <i>:r</i> | 2 282,120.00 | 2 282120.00 | 5.960,849.00 | 4 564 064.00 | 4 107,817.00 | 5986,716.00 | 4.107,817.00 | 4,239,752. |
| Property Taxes | 8020-8079 | l ⊦ | 127,310.64 | 0.00 | 0.00 | 0.00 | 717 606.64 | 1,618,944.00 | 223,157.71 | 274,059. |
| Miscellaneous Funds | 8080-8099 | l ⊢ | 0.00 | 0.00 | 0.00 | 0.00 | (1,400 000.00 | 0.00 | | <u> </u> |
| Federal Revenue | 8100-8299 | l ⊦ | 24,897.68 | 977,898.37 | 547,046.00 | /1.120,786.84' | 2,690.45 | 971,588.67 | 24,355.94 | 40,437.0 |
| Other State Revenue | 8300-8599 | l + | 0.00 | 0.00 | 299,902.63 | {190,426.28 | 358,358.00 | 511,627.80 | 508,381.10 | 36 225.0 |
| Other Local Revenue | 8600-8799 | l + | 42,616.46 0.00 | 29,63 <u>5.25</u> 0.00 | 72,040.00 | 67,131.18 | 49,918.26 0.00 | 107,251.79 | 132,372.64 | 83.312.0 |
| Interfund Transfers In All Other Financing Sources | 8910-8929 8930-8979 | | 0.00 | 0.00 | 0.00 | ö.öp | 0.00 | 0.00 | 0.00 | 0. |
| TOTAL RECEIPTS DISBURSEMENTS | | | 2476944.78 | 3289653.62 | 6.879 837.63 | 3319 982.06 | 3.836 390.35 | 9 196 128 26 | 4 996 084.39 | 4 673 785. |
| DISBURSEMENTS | | l | | | | | | | | |
| Certificated Salaries | 1000-1999 | · [| {1,288.72 | 359,565.43 | 2,361,109.60 | 2 403680.37 | 2,424 888.11 | 2388902.99 | 2 434035.33 | 2 438,353.8 |
| Classified Salaries | 2000-2999 | - | <u>395</u> 956.19 | 866 064.40 | an 137_94 | 879 487.42 | 810 335.23 | 841,659.18 | 821,700.98 | 791,782. |
| | | <u> </u> | | | | | 1 127051 24 | 1 120 100 11 | 1 146167 01 | 1 145,326. |
| Employee Benefits | 3000-3999 | ⊢ | 110,395.37 | 474,730.47 | 1,167,179.24 | 1,224,409.08 | 1,127951.34 | 1,138,409.15 394 458.03 | 1 146165.21 362 432.42 | |
| Books and Supplies | 4000-4999 | - | 130520.82 | 167,710.59 | 174737.91 | 269 064.46 992 232 11 | 370 731.94 | 1 073119.01 | 998-365.35 | 356,1 99 . 647.624. |
| Services Capital OuUay | 5000-5999 6000-6599 | - ': | 446 259.87 0.00 | 851,683.39 0.00 | 1,053-022.27 | 992232.11 | 998142.56 0.00 | - 0.00 | -0.00 | 0. |
| Other Outgo | 7000-7499 | + | 91.52 | 0.00 | 867.00 | 95,775.34 | 0.00 | 0.00 | 0.00 | 0. |
| Interfund Transfers Out | 7600-7629 | l | 0.00 | 0.00 | 0.00 | 0.00 | 2 000 000.00 | 0.00 | 0.00 | 0. |
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. 5379286. |
| TOTAL DISBURSEMENTS | | | 1081 935.05 | 2719754.28 | 5632319.96 | 5673098.10 | 7732 049.18 | 5836548.38 | 5.762 699 29 | 53/9/80. |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | _ | | | | 0 |
| Cash Not In Treasury | 9111-9199 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Accounts Receivable | 9200-9299 | 1,956 458.95 | 59 059.71 | 0.00 | 0.00 | 1,893 819.71 | 3579.53 | 0.00 | 0.00 | 0. |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 10000 |
| Stores | 9320 | 326 402 03 392.00 | 60,171.71 392.00 | 28,713.61 0.00 | {27,790.291 0.00 | 13416.93 | {224-44.61' 0.00 | 10000.00 | 10,000.00 | 10000. |
| Prepaid Expenditures Other Current Assets | 9330 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL Liabilities and Deferred Inflows | | 2,333 252.98 | 119 623.42 | 28713.61 | '27 790.29 | 1,907 236.64 | {18865.08¹ | 10000.00 | 10 000.00 | 10,000 |
| Accounts Payable | 9500-9599 | _{3.131.811.53 | 2,611 429,21 | 1 072 463.80 | {533.885.541 | 2.017 960.79 | {2036 156.73' | 0.00 | 0.00 | 0. |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -0 |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.05 | 0.00 | 0.00 | -0.00 | |
| SUBTOTAL | | /3,131,811.53 | 2,611,429,21 | 1,072.463.80 | *533,885.54 | 2,017 960 79 | (2.036156.73 | 0.00 | 0.00 | 0. |
| Nonoperating Systems Clearing | 9910 | | | | ļ! | | | ├ | | |
| Suspense Clearing | 9910 | 5465064 51 | (2 491 805.79 | (1 043750.19' | 506 095 25 | Z110724 15 | 2 017 291 65 | 10,000.00 | 10,000,00 | 10,000 |
| TOTAL BALANCE SHEET ITEMS E. NET INCREASE/DECREASE (B - C + | | | (1 096 796.06 | {473850.85' | 1 753 612.92 | 2 463840.19 | (1878367.18 | 3369579.88 | '756 614.90 | 695 500.2 |

California Dept of Education SACS Financial Reporting Software - 2017.2.0 File: cashi (Rev 06117/2014)

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| dino County | | | Cashflow | Worksheet-Bud | li!etYeJ!I | | | | |
|---|--|---|--|--|---------------------|--|--|--|------------------------------|
| 1 | | | | | | | | | |
| | | | | | | Accruals | Adjustments | TOTAL | BUDGET |
| | Ob"ect | March | April | M | <u>June</u> | Service Services | | | |
| | Τ ' | ioto | 1 | 1 4.V4./1 | . v .c. : | 加罗山湖 印第1 | 95 WE (775 E. | | |
| ACTUALS THROUŒ NJ m | October | icts | | L C \$(4) ;;;: :- V : | ∷,≔T T J | | | | |
| A. BEGINNING cAsH | ,.ti,, <e0-b:"-< td=""><td>- 13 139,082.411</td><td>14 357 12s.611</td><td>14 647 649.94 J</td><td>13893 553.11</td><td></td><td></td><td></td><td></td></e0-b:"-<> | - 13 139,082.411 | 14 357 12s.611 | 14 647 649.94 J | 13893 553.11 | | | | |
| B. RECEIPTS LCFF/Revenue LimitSources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 6,081,185.34 | 4,239,752.60 | 4,239 752.60 | 6 032 119.82 | 0.00 | 0.00 | 54 124,065.96 | 54,124,065.97 |
| Property Taxes | 8020-8079 | 73,567.21 | 1,273 590.84 | 337.051.21 | 1251,158.50 | 0.00 | 0.00 | 4 394,129.00 | 4,394,129.oql |
| Miscellaneous Funds | 8080-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | <1,400,000.00 | (1,400 000.00 |
| Federal Revenue | 8100-8299 | 596,442.72 | 19,181.81 | 250,704.92 | 79,624.97 | 3,281,565.31 | 0.00 | 5,695 647.00 | 5 695,647.00 |
| Other State Revenue | 8300-8599 | 79,410.80 | 322,936.53 | 0.00 | 31.84 | 3.616 262.59 | 0.00 | 5 542,710.01 | 5,542,710.00 |
| Other Local Revenue | 8600-8799 | 67,124.15 | 63409.30 | 111 129.10 | 61,207.05 | 268,092.74 | 0.00 | 1,155,240.00 | 1,155240.00 |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 0.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | |
| TOTAL RECEIPTS C. DISBURSEMENTS | | 6 897 730.22 | 5 918871.08 | 4938637.83 | 5921 825.18 | 7 165 920.64 | 0.00 | 69511791.97 | <u>6</u> 9511,7 <u>:!.97</u> |
| Certificated Salaries | 1000-1999 | 2,448,574.00 | 2,508 471.45 | 2457,243.48 | 3165,647.44 | 0.00 | 0.00 | 25,389,183.35 | 25,389183.32 |
| Classified Salaries | 2000-2999 | 822,858,63 | 814,402.68 | 814,214.02 | 818,479.77 | 25,072.89 | 0.00 | 9,579.152.00 | 9579 152.00 |
| Employee Benefits | 3000-3999 | 1,156 008.79 | 1 214,797.26 | 1,159,688.77 | 1,176,831.61 | 3,048,052.49 | 0.00 | 15289 945.00 | 15 289,945.00 |
| Books and Supplies | 4000-4999 | 373025.56 | 369,844.47 | 417,684.21 | 334,147.36 | 1,167,285.64 | 0.00 | 4 887842.66 | 4887,842.64 |
| Services | 5000-5999 | 888620.10 | 648,147.89 | 853,904.12 | 851,671.78 | 2,298 216.83 | 0.00 | 12601,009.50 | 12,601,009.50 |
| Capital Outlay | 6000-6599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | 0.00 | 83,283.00 | 0.00 | 0.00 | 74 267.82 | 0.00 | 61,00 0.00 | |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000,00 2.51 | 69,808,132,46 |
| All OUler Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| TOTAL DISBURSEMENTS | | 5689087.0_8 | 5.638 946.75 | 5702 734.60 | 6 346ill:2§ | 6,612 895.67 | Q,QQ) | 6Q,808 132.51 0.00 | |
| O. BALANCE SHEET ITEMS Assets and Deferred Outnows | | | 1 | | | ı | | 8.95 | |
| | | | | | | | | 0.00 | |
| Cash Not InTreasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 | 12.03 | |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 | 1,956 ,392.00 | |
| Due From OUler Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Stores | 9320 | 10000.00 | 10 000.00 | 10,000.00 | 14,334.68 | 0.00 | 0.001 | 126 ,400.00 | |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 | 2.98 | 20 PM 1966 |
| Olller Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4 70 | |
| Deferred Outnows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.53 | |
| SUBTOTAL | | 10.000.00 | 10000.00 | 10000.00 | 14,334.68 | 0.00 | 0.00 | 2,083,25 9.00 | |
| Liabilities and Deferred Inflows | | | l, | | | | | 0.00 | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 | 3,131,81 0.99 | |
| Due To OUler Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 | <u>0.00</u> | |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 | 1.53 | |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | _Q,_00 | _ Q,_00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,131,81 3.55) | (296,340,49 |
| NonoperaUng | | | | | | | i | | (290,340,49 |
| Suspense Clearing | 9910 | Helmonto Paris III de la companya de la | Annual of the Control | ACCOUNT OF THE PARTY OF THE PAR | | and the state of t | a commence de la comm | 2000 | |
| TOTAL BALANCE SHEET ITEMS E. NET INCREASE/DECR <u>EASE (</u> B - C | + D | | | | forming (1) | 2 | | 1 048 558.55' 143935 3 960094 | |
| F. ENDING CASH {A + EJ | | 1.4'.'l'>777fiFi.1 | 1.4 647.649.94 | 13.893.553.17 | 13.482.935.07 | II&I LM | | | |
| 1. LINDING ONOTINA I LO | | | | | | | | | |

F. ENDING CASH (A + EJ

Barstow Unified SACS Financial Reporting Software -2017.2.0 File: cashi (Rev 06/17/2014)

First Interim 2017-18 INTERIM REPORT

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| Bernardino Coun_!r CTUALS THROUGH THE MONTH OF (Enter Month Name: | Obiect | | | | | | | | | |
|--|------------------------|--------------|-----------------------------|----------------------------------|----------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|---------------------|
| CTUALS THROUGH THE MONTH OF (Enter Month Name': | | | Julu | Aunust | Seotember _ | October | November | December | Januaru | Februaru |
| | October | - ""''-,i | | | | : > | - \- | ·-'-,; | | |
| | | | | | | | | | | |
| . BEGINNING CASH B. RECEIPTS | | , | 13 482 935.07 | 13 928 627.24 | 11 579 205.91 | 11 009 369.94 | 9 793 919.81 | 7 672 066.02 | 7 688 260.39 | 7 322 384. |
| LCFF/Revenue Lir;nit Sources | | l | | | | | | | | |
| , | 3010-8019 | | 2 341.316.75 | 2,341 316.75 | 6.007.449.38 | 4214,370.15 | 4,214,370. 15 | 6,007 449.38 | 4 214 370.15 | 4,920 156 |
| 11. | 8020-8079 | l + | 127,310.64 | 0.00 | 0.00 | 0.00 | 717,606.64 | 1618 944.00 | 223 157.71 | 274,05 9 |
| Property Taxes Miscellaneous Funds | 8080-8099 | | 0.00 | 0.00 | 0.00 | 0.00 | (1,100,000 | | 22 088.00 | 4,000 |
| | 3100-8299 | | 22,985.68 0.00 | 15,48137 | 16.393.00 3.750.00 | 8,919.85 0.00 | 2 690.45 214 974.00 | 971,588.67 | 252 567.20 | 4,000 |
| Other State Revenue | 3300-8599 | | 0.00 | | -, | | | | | |
| Other Local Revenue | 8600-8799 8910-8929 | | 42 616.46 | 25,269.00 0.00 | 72,040.00 0.00 | 77,392.54 0.00 | 49,918.26 0.00 | 107,251.79 | 132372.64 0.00 | 83,312 |
| | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | <u>0</u> .00 | 0.00 | 0.00 | (|
| 7 III Guildi i IIIdaildii ig Gdailda | | <u> </u> | 2 534 229.53 | 2 382 067.12 | 6 099 632.38 | 4 300 682.54 | 3 799 559.50 | 8 705233.84 | 4 844 555.70 | 5 281 527 |
| TOTAL RECEIPTS C. DISBURSEMENTS | | ' | | | | | | | | |
| | 100()1999 | l – – – | 0.00 | 359,565.43 902,267.59 | 2,654,696.70 908 573.53 | 2 519,458.74 910 923.01 | 2,526,527.59 841770.82 | 2 490,542.47 873,094.77 | 2.535,674.81 853,136.57 | 2,539,993 823,21 |
| | 2000-2999 | | 395 956. 19 | | 1 | 1,358,409.26 | 1.261 95152 | 1.272.409.33 | 1.280 165.39 | 1,279,320 |
| | 3000-3999 | | 110,395.37 | 1,511 813.34 | 1,301,179.42 | | 370 731.94 | 394 458.05 | 362,432.42 | 356.19 |
| Books and Supplies | 4000-4999 | _ | 130,520.82 446 259.87 | 167710.59 781,036.90 | 174737.91 975,311.13 | 269,064.46 914.520.97 | 920.431.42 | 995 407.87 | 920,654.21 | 569,91 |
| | 5000-5999 600()6599 | _ | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Outgo | 7000-7499 | _ | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| Other Outgo 7 Interfund Transfers Out 7 | 7600 7620 | - + | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3 300,000.00 | 0.00 | |
| | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (|
| g | 7630-7699 | | 1083 132.25 | <u>3722</u> 393.85 | 6014498.69 | 5972376.44 | 5 921 413.29 | 9 325 912.49 | 5 952 063.40 | 5 568650 |
| TOTAL DISBURSEMENTS | | | | | | | | | | |
| D. BALANCE SHEET ITEMS Assets and Deferred Outflows | | _ | | | ├ ─── | | | | | |
| | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| Accounts Receivable | 9200-9299 | 7,165,920.64 | 489,587.36 | 2,991,300.95 | 462,538.00 | 456,243.77 | 0.00 | 636,873.02 0.00 | 741,631.81 0.00 | |
| Due From Other Funds | 9310 | 0.00 | 0.00 | -0.00 | 0.00 | 0.00 | | | 0.00 | |
| Stores | 9320 | 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 | |
| Prepaid Expenditures Other Current Assets | 9330 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 7 165,920.64 | 489 587.36 | 2 991,300.95 | 462,538.00 | 456 243.77 | 0.00 | 636,873.02 | 741 631.81 | |
| iabilities and Deferred Inflows | | 7 100,020.01 | - | | | | 0.00 | 0.00 | 0.00 | |
| | 9500-9599 | 6,612 895.67 | 1,494,992.47 0.00 | 4 000,395.55 | 1,117,507.66 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Current Loans | 9640 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Unearned Revenues Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>L</u> | | 6.612895.67 | 1494-992.47 | 4,000,395.55 | 1,117507.66 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL Nonoperating | - | 0,012090.07 | | .,000,000.00 | † | | | + | | |
| Suspense Clearing | 9910 | | 14 005 405 44 | 14 000 004 001 | (654 969.66 | 456 243.77 | 0.00 | 636 873.02 | 741 631.81 | |
| TOTAL BALANCE SHEET ITEMS | | 553 024.97 | '1 005 405.11' | *1 009 094.60\ | (004 969.66 | | 0.00 √2 121 853. | 10404040 | 7 (365 875 89 | |
| E. NET INCREASE/DECREASE B-C-+ FENDING CASHA + E' T | - [)f | ,- | 445 692.11 13 928 627.24 | ,2 9 49 42 1.50 11 579 205.91 | 11.009 369.94 | 9 793 919.81 | 7 672 066.02 | 7 688 260.39 | 7 322 384.50 | 7 035 26 |

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ACCRUALS AND ADJUSTMENTS

First Interim

36 67611 0000000 Barstow Unified California Dept of Education SACS Financial Reporting Software - 2017.2.0 File: cashi (Rev 06/17/2014) 2017-18 INTERIM REPORT

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Suspense Clearing

F_,_ ENDING CASH_(A + E'

TOTAL BALANCE SHEET ITEMS

G. ENDING CASH, PLUS CASH ACC_RUALS AND ADJUSTMENT_&_

I;.NETINCREASE/DECREASE (B-C+Q'

9910

| | Ot,jt ¦ | . March - CC | ر ع حقه ال | _ _l(^{Ma'} | June | | | | |
|--|--|---|---|--|---|---|---|--|--|
| ACTUALS <u>T</u> HROUGH <u>THE M</u> ONTH OF | - | <u>, </u> | IIfB f | T. | | | | | |
| Enter Month Namfil A. BEGINNING CA_!i B. RECEIPTS LCFF/Revenue Limit Sources | Oclober | 7,035,261.60 | 10,047748.95 | 10,762 305.75 | , U4tl01!S4.;:!0r | | | | |
| Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue | 8010-8019 8020-8079 8080-8099 8100-8299 8300-8599 8600-8799 8910-8929 | 6,713,235.32 73.567.21 0.00 596,442.72 53 829.41 67124.15 0.00 | 4,920156.09 1273,590.84 0.00 19,181.81 263,246.62 63,409.30 0.00 | 4 920.156.09 337,051.21 0.00 246,634.92 0.00 111,129.10 0.00 | 6 713,235.32 (251,158.50 0.00 79,062.50 13,650.00 55,311.94 | 0.00 0.00 0.00 2,855 136.03 3,611256.77 68 092.74 0.00 | (0.01 0.00 0.00 0.00 0.00 0.00 0.00 | 57,527,581.61 4 394,129.00 {1 400,000.00 4 860,605.00 4 413,274.00 955,240.00 0.00 | 57,527 581.61 4 394,129.00 (1,400,000.00 4 860,605.00 4,413,274.00 955,240.00 |
| Interfund Transfers In All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL <u>R</u> ECE_L_PTS | | .Z,504 198.81 | 6539584.66 | 5614971.32 | 6 6JO 101.26 | 6 534 485.54 | ro.o_1) - | 1Q.l50,829.61 | 70 750 829.61 |
| C. DISBURSEMENTS Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses T.PTAL DISBURSEMENTS D. BALANCE SHEET ITEMS !Assets and Deferred Outflows Cash Not InTreasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Deferred Outflows of Resources SUBTOTAL | 10001999 2000-2999 3000-3999 40004999 5000-5999 6000-6599 7000-7499 76007629 7630-7699 9111-9199 9200.9299 () 9320 9330 9340 9490 | 2.550,213.48 854,294.22 1,290,008.97 373 025.56 810 908.96 0.00 0.00 0.00 5,878 451.19 0.00 1,386,739.73 0.00 0.00 0.00 1,386,739.73 | 2,610,110.93 845 838.27 1,348 797.44 369,844.47 570,436.75 0.00 80,000.00 0.00 5 825,027.86 | 2,558 882.96 845,649.61 1,293,688.95 417,684.21 776,192.98 0.00 0.00 0.00 5,892,098.71 0.00 0.00 0.00 0.00 0.00 1,006.00 1,006.00 | 3 201,300.55 849,915.36 555,033.40 334 147.36 773 960.64 0.00 0.00 0.00 5 714 :)57.31 | 0.00 20,305.29 2,766 768.00 1 167,285.64 2 368 863.32 0.00 6,000.00 0.00 6,329 222.25 | f0.02 0.03 0.00 (0.02 I0.01 0.00 0.00 0.00 (0.00 0.001 0.001 0.000 0.00 0.00 0.00 | 26,546.966.99 9924943.52 16,629,946.79 4,887 842.64 11,823,898.09 0.00 86000.00 3300 ODO.DO 0.00 0.oul 7,165 920.641 | 26,546,966.99 9,924,943.52 16 629,946.79 4 887,842.64 11,823,898.09 0.00 86,000.00 3,300,000.00 |
| Liabilities and Deferred Inflows Accounts Payable | 950()9599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 14 01:1,1,00 | |
| Due To Other Funds Current Loans Unearned Revenues Deferred Inflows of Resources SUBTOTAL | 9610 9640 9650 9690 | 000 0.001 0.001 0.001 0.001 | 0.00 0.001 0.001 0.001 0.001 | 0.00 o_001 _0,0,0l | 9_&0 0.001 _Q_00l 0.001 0.001 | 0.00 o.ool 0.001 0.091 0.001 | 0.00 0.00 0.00 000 0.00 | | |
| Nonoperating | 0010 | | | | | | | | |

!JN5,743.46

First Interim
Barstow Unified 2017-18 INTERIM REPORT 36 67611 0000000

California Dept of Education SACS Financial Reporting Software -2017.2.0 File: cashi (Rev06/17/2014)

Printed: 1217/2017 10:01AM

| | | Unrestricted | | | | |
|--|--|---|------------------------------------|---|----------------------------------|---|
| Descri tion | Object Codes | Projected Year Totals (Form OlI) A | % Change (Cols. C-A/A) 8 | 2018-19 Projection C | % Change (Cols. E-C/C) D) | 2019-20 Projection (E) |
| (Enter projections for subsequent years ■ and 2 in Columns C and current year - Column A- is extracted) A. REVENUES AND OTHER FINANCING SOURCES | Е; | | | | | |
| I. LCFF/Revenue Limit Sources Federal Revenues Other State Revenues Other Local Revenues Other Financing Sources | 8010-8099 8100-8299 8300-8599 8600-8799 | 57 118194.97 15 482.00 1979447.00 412,116.00 | 5.78% 0.00% -43.08% 0.00% | 60420744.71 ⁻ 15482.00 ⁻ 1126 734.00 412,116.00 | 2.74% 0.00% 0.00% 0.00% | 62074918.22 15,482.00 126734.00 412,ll6.00 |
| a. Transfers In b. Other Sources | 8900-8929 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| e. Contributions 6. Total Sum lines Al thru A5c B. EXPENDITURES AND OTHER FINANCING USES | 8980 8999 | 50,240,263.97 | 0.00% 4.48% | 9484976.00 • 52490100.71 | 2:71% | 9,684 976.00 53 944 274.22 |
| l. Certificated Salaries a. Base Salaries | • | | | 21085838.34 | | 22243622.01 |
| b. Step & Colmnn Adjustment c. Cost-of-Living Adjustment d. Other Adjustments | 1000 1000 | K ASSESSED FOR STREET | | 650 000.00 | 3.96% | 530 939.34 350 000.00 |
| e. Total Certificated Salaries (Sum lines Bla thru Bld) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment | 1000-1999 | | | 22 243,622.01 6302847.00 95 791.52 | | 23 124561.35 6648 638.52 |
| c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | | | 250,000.00 6,648,638.52 | 1.49% | 6,747 887.96 |
| 3. Employee Benefits | 3000-3999 | | | 11,021,056.79 | <u>1</u> 2.67% | 12 417 732.92 |
| Books and Supplies Services and Other Operating Expenditures | 4000-4999 5000-5999 | 3,054 695.00 8 138 814.50 | 0.00% 7.9lo/o | 3054,695.00_ 8782821.50_ | 0.00% 6.70% | 3054 695.00 9,371 229.20 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-749 | 200 000.00 | 12.50% | 225 000.00 | 11.11% | 250,000.00 |
| Other Outgo - Transfers of Indirect Costs Other Financing Uses | 7300-7399 | 287 900.00 | 0.00% | 2 87,900.00 | 0.00% 0.00% | 287,900.00 |
| a. Transfers Out b. Other Uses 10. Other Adjustments (Explain in Section Fbelow) | 7600-7629 7630-7699 | 2 000,000.00 0.00 | 65.00% 9.59% | 3,300 000.00 54,987,933.82 | 39 19% 3.07% | 2,000 000.00 |
| I L Total Sum lines BI thru BJO C. NET INCREASE (DECREASE) IN FUND BALANCE | | 50 1 64.344.8 13 | | (2,497,833.11) | | 56 678 206.43 |
| ine A6 minus line B11 | | 13,157,626.94 13,222,541.07 | | 13,222,541.07 10,724,707.96 | | 2733932.21 |
| D. FUND BALANCE 1. Net Beginning Fund Balance (Form Oll, line Fle) | | 250,000.00 | | | | 10,724 707.96 7,990 775.75 |
| Ending Fund Balance (Sum lines C and Dl) Components of Ending Fund Balance (Form Oll) | 0710 0710 | 230,000.00 | | 250,000.00 | | |
| a. Nonspendable b, Restricted | 9710-9719 9740 | 0.00 | | | | 250 000.00 ":S:t::jlf:)ttiffdl |
| c. Committed 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments d. Assigned | 9760 9780 | 2,094,243.97 | | 2,195,987.94 | | |
| e. Unassigned/Unappropriated I.Reseive for Economic Uncertainties | 9789 | 10,878,297.10 | | 8,278,720.02 | | 2,243 129.07 |
| 2. Unassigned/Unappropriated | 9790 | 13,222,541.07 | | 10,724,707.96 | | 5,497 646.68 |

$f.\,Total\,Components\,of\,Ending\,Fund\,Balance$

Line D3f must a e with line 02

Barstow Unified
SaphBernardino County
SACS Financial Reporting Software - 2017.2.0
c11-- --1 10.-, n=11-in1-,n it.,

2017-18 First Interim General Fund Multiyear Projections Unrestricted 0,,,,,,.

36 67611 0000000 Form MYPI 7990775.75

O1...t.,-i- 1?f71?f'l17 1f'l•f'lt::. />

| Descri tion | Objec t | Projected Year Totals (Fonn Oll) | % Change (Cols. C-A/A) | 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 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 2,094,243.97 | | 2,195,987.94 | | 2 243,129.07 |
| c. Unassigned/Unappropriated | 9790 | 10,878,297.10 | | 8,278,720.02 | | 5 497 646.68 |
| (Enter other reserve projections in ColUllUIs C and E for subsequent years 1 and 2; current year - ColUllUI A \cdot is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | and the second | |
| a. Stabilization Arrangements | 9750 | 0.00 | No. | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves Sum lines Ela thru E2c | | 12.972.541.07 | Mark to a Cal | 10.474.707.96 | | 7740775.75 |

F. ASSUMPTIONS

Please provide below or on a separate attaclunent, 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 Bld, B2d, and BIO. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The District continues to recruit classroom teachers to reduce/maintain class size. Certificated & Classified are added when Barstow Intemmediate School opens in 2018-19

| Descri tion | Object Codes | Projected Year Totals (Fonn Oli) A | % Change (Cols. C-NA) B | 2018-19 | % Change (Cols. E-C/C) D | 2019-20 Projection E |
|--|------------------------|--|--|------------------------|-----------------------------------|----------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; | | | | | | |
| current year· Colwnn A- is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | 0010 0000 | 0.00 | 0.000/ | | 0.000/ | |
| LCFF/R.evenue Limit Sources Federal Revenues | 8010-8099 8100-8299 | 0.00 5 680 165.00 | 0.00% -14.70% | 4,845 123.00 | 0.00% | 4,845 123.00 |
| 3. Other State Revenues | 8300-8599 | 3563263.00 | -7.77% | 3286540.00 | 0.00% | 3286 540.00 |
| 4. Other Local Revenues | 8600-8799 | 743 124.00 | -26.91% | 543,124.00 | -36.82% | 343,124.00 |
| 5. Other Financing Sources | 0000 0000 | 0.00 | 0.000 | | 0.000 | |
| a. Transfers In b. Other Sources | 8900-8929 8930-8979 | 0.00 | 0.00% 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 9,284 976.00 | 2.15% | 9 484 976.00 | 2.11% | 9684976.00 |
| 6. Total Sum lines Al thru A5c | | 19,271,528.00 | -5.77% | 18 159763.00 | | 18 159763.00 |
| 8. EXPENDITURES AND OTHER FINANCING USES | | | | | , | |
| Certificated Salaries | | | State in the state of | | | |
| a. Base Salaries | | A residence | | 4,303 344.98 | | 4 303,344.98 |
| b, Step & Column Adjustment | | | 1.4 | 4,303 344.96 | | 4 303,344.98 |
| c. Cost-of-Living Adjustment | | 建设的现 象 | | | | |
| d. Other Adjustments | | | | | | |
| u. Oner Adjustments | | 4,303,344.98 | 0.00% | | 0.00% | |
| e. Total Certificated Salaries (Sum lines Bla thru Bld) | 1000-1999 | 4,303,344.78 | 0.0078 | 4 303 344.98 | - 0,007a | 4 303 344.98 |
| 2. Classified Salaries | | | | | 10.5 | |
| a. Base Salaries | | | | 3276305.00 | | 3276305.00 |
| b. Step & Column Adjustment | | 10.00 | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | and a local section of the section of the section of | THE DESCRIPTION OF THE PROPERTY OF THE PROPERT | | MATERIAL TO BE A CONTROL OF THE | |
| a Total Classified Salarias (Sum lines 92s thru P2d) | 2000-2999 | | | 3276305.0 0 | 0.00% | 3276305.00 |
| e. Total Classified Salaries (Sum lines 82a thru B2d) 3. Employee Benefits | 3000-3999 | 5 608 890.00 | 0.00% | 5 608 890.00 | | 5 608 890.00 |
| Books and Supplies | | 1833 147.64 | 0.00% | ■833 147.64 | 0.00% | ■833 147.64 |
| Services and Other Operating Expenditures | 4000-4999 5000-5999 | 4 462 195.00 | -31.85% | 3,041,076.59 | | 2 922 175.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 3,041,070.39 | -3.91% 0.00% | 2 922173.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-749 | 0.00 | 0.00% | | | |
| 8. Other Outgo (excluding fransfers of Indirect Costs) | 7300-7399 | 148 900.00 | 0.00% | 148900.00 | 0.00% 0.00% | 148 900.00 |
| 9. Other Financing Uses | 1300-1399 | 148 900.00 | 0.00% | 148900.00 | 0.00% | 146 900.00 |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 19,632, 78 2.62 | 0.00% | 10011 ((101 | attical acid stories | |
| 10. Other Adjustments (Explain in Section Fibelow) | | 19,632,782.62 | -124% | 18,211,664.21 | -0.65% | |
| 11. Total Sum lines BI thru BIO | | (361,254.62) | | (51,901.21) | | 18 092 762.62 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | - | (201,22 1.02) | | (*1,701,01) | | - |
| Line A6 minus line B11 | | 1,424,673.64 | | 1,063,419.02 | | 67 000.38 |
| D. FUND BALANCE | | 1,063,419.02 | | 1,011,517.81 | | |
| Net Beginning Fund Balance (Fonn OJI, line Fie) | | 1,003,417.02 | | 1,011,517,61 | | 1 011,517.81 |
| 2. Ending Fund Balance (Sum lines C and DI) | | 0.00 | | | | 1,078,518.19 |
| 3, Components of Ending Fund Balance (Fonn OII) | | 1,063,419.02 | | 1,011,517,81 | | 1,078,518,19 |
| a. Nonspendable | 9710-9719 | | 16 27 16 | | | |
| b. Restricted | 9740 | | | | 104 | |
| c. Committed | 0==0 | | | | | |
| I.Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | A 1000 TO 1000 | | | | |
| e. Unassigned/Unappropriated | | 0.00 | | 0,00 | | 0.00 |
| 1. Reserve for Economic Uncertainties | 9789 | | THE PARTY. | | | |
| 2. Unassigned/Unappropriated | 9790 | 1,063,419.02 | | 1,011,517,81 | | |
| 1. Total Components of Ending Fund Balance Line D3f must a growth line D3 | | | | | | 1.079.519.10 |

Line D3f must a ee with line D2

Barstow Unified
ScaliforniarDept GreatVcation
SACS Financial Reporting Software - 2017.2.0

2017-18 First Interim General Fund Multiyear Projections Restricted

36 67611 0000000 Form MYPI

| Descri lion | Object Codes | Projected Year Totals (Form 011) | % Change (Cols. C-A/A) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|-----------------|--|------------------------|------------------------------|--|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| I. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | 1. 15 m | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | A STEEL STEEL STEEL | | | A North As Victor | 17, 31, |
| (Enter current year reserve projections in Column A. and other reserve projections in Columns C and E for subsequent years I and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | ACHARA | ar de la companie |
| c. Unassigned/Unappropriated | 9790 | Line and the second | | | e Wastelete | |
| 3. Total Available Res6t'Ves Sum lines Ela thru E2c | | | 161 161 161 161 | AND COLUMN | | |

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 Bld, B2d, and BIO. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| | 011100 | ilicieu/Resilicieu | | | | |
|---|-----------------|--|----------------------------------|--------------------------------|---|------------------------------|
| Descri lion | Object Codes | Projected Year Totals (Form OH) A | % Change (Cols. C-NA) B | 2018-19 Projection C | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
| (Enter projections for subsequent years 1 and 2 in Colwnns C and E; current year · Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| LCFF/Revenue Limit Sources | 8010-8099 | 57,118 194.97 | 5.78% | 60,420,744.71 | 2.74% | 62,074 918.22 |
| 2. Federal Revenues | 8100-8299 | 5 695 647.00 | -14.66% | 4,860 605.00 | 0.00% | 4,860 605.00 |
| 3. Other State Revenues | 8300-8599 | 5 542,710.00 | -20.38% | 4,413 274.00 | 0.00% | 4 413 274.00 |
| 4. Other LocalRevenues | 8600-8799 | 1,155,240.00 | -17.31% | 955 240.00 | -20.94% | 755,240.00 |
| 5. Other Financing Sources | | 0.00 | 0.000/ | 0.00 | 0.000/ | 0.00 |
| a. Transfers In | 8900-8929 | 0:00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 69,511,791.97 | 0.00% 1.64% | 0.00 0.00 | 2,06% | 0.00 |
| c. Contributions | 8980 8999 | - September 1 | | 70 649 863.71 | 177046 | 72 104037.22 |
| 6. Total Sum lines Al thru A5c | | | | 70 049 803.71 | | 72 104037.22 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| I. Certificated Salaries | | 32.00 | | | | 26.546.066.00 |
| a. Base Salaries | | | | 25 389 183.32- | | 26,546,966.99 |
| b. Step & Colunm Adjustment | | | | 507,783.67 | | 530 939.34 |
| c. Cost-of-Living Adjustment | | 25,389,183.32 | 4.56% | 0.00 | 3.32% | 0.00 |
| d. Other Adjustments | | 23,309,103.32 | 4.30% | 650 000.00 | 1.5276 | 350,000.00 |
| e. Tota1 Certificated Salaries (Sum lines Bla thru Bld) | 1000-1999 | | | 26 546 966.99 | | 27 427 906.33 |
| 2. Classified Salaries | | | | - | | |
| a. Base Salaries | | 19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | AMA TOTAL | 9,579,152.00 | CAN TERM TO A PART | 9 924 943.52 |
| b. Step & Column Adjustment | | | F-161 - 1.4748 - | 95791.52 - | | 99.249.44 |
| c. Cost-of-Living Adjustment | | 为"数据"的"数据"的"数据"的"数据"的"数据"的"数据"的"数据"的"数据"的 | And the second second | 0.00 | | 0.00 |
| d. Other Adjustments | | ı | | 250 000.00 - | 1.00% | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | | | | 9 924 943.52- | | |
| l · | | | 8.76% | 16.629,946.79 | l | |
| 3. Employee Benefits | | | 0.00% | 4,887 842.64- | | |
| 4. Books and Supplies | | | | | | |
| 5. Services and Other Operating Expenditures | | | -6.17% | 11,823,898.09- | | |
| 6. Capital Outlay | | | 0.00% | 0.00 | | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | | | 12.50% | 225,000.00 | | |
| 8. Other Outgo· Transfers of Indirect Costs | |] | 0.00% | 139 000.00 | | |
| Other Financing Uses | | * | | 3300,000,00 | 20.200/ | 2 000 000 00 |
| a. Transfers Out | 7600-7629 | 2,000 000 00 | 65.00% | 3300,000.00 0,00 | chile explana | 2,000 000.00 |
| b. Other Uses | 7630-7699 | -0:00 | 0,00% 4,86% | 73,199,598.03 | 2.15% | 0.00 |
| 10. Other Adjustments | | - | 12.MED 484748 VOID | 75,177,070,00 | COLOR PROPERTY OF THE PER | 0.00 |
| 11. Total Sum lines Bl thru BIO | | 69 808 132.46 | a with the same | (2,549,734.32) | incidental and | 74 770 969.05 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | (2,377,134,32) | LORDAL PROPERTY. | |
| Line A6 minus line B 11 | | 296 340.49 | | 14 205 060 00 | 沙特拉克 | 2 666 931.83 |
| D. FUND BALANCE | | | | 14,285,960.09 11,736,225.77 | | - |
| 1. Net Beginning Fund Balance (Form O II, line Fle) | | 14,582,300.58 | | 11,730,223.77 | | 11736 225.77 |
| Ending Fund Balance (Sum lines C and DI) | | 14 285 960.09 | 新华本人, | 250 000 00 | | 9 069293.94 |
| 3. Components of Ending Fund Balance (Form OII) | | | | 250,000.00 | | |
| a. Nonspendable | 9710-9719 | 250 000.00 | | 1,011,517.81 | | 250 000.00 |
| b. Restricted | 9740 | 1063419.02 | 100 | _ | | 1 078,518.19 |
| c.Committed | | | | 0.00 | 1. 10 14 15 15 15 15 15 15 15 15 15 15 15 15 15 | |
| 1.Stabilization Arrangements | 9750 | 0.00 | | 0.00 | 一大生物引动。(5.00) 网络阿拉克伊斯勒拉拉亚亚亚 | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| | 9780 | 0,00 | | | | 0.00 |
| d. Assigned | 9/80 | 0,00 | | 2,195,987.94 | | 3.00 |
| e. Unassigned/Unappropriated | 0.55 | 2 094 243 97 | | 8,278,720.02 | | ., ., |
| l.Reserve for Economic Uncertainties | 9789 | 2,00 1,2 10.07 | | , | | 2 243 129.0 |
| 2. Unassigned/Unappropriated | 9790 | 10 878,297.10 | | 11,736,225.77 | | 5 497 646.68 |

Barstow Unified San Bernardino County 2017-18 First Interim Genera! Fund Multiyear Projections Unrestricted/Restricted

36 67611 0000000 Form MYPI

California Dept of Education

CS Fi cia!_ p —oftware - 201 **1**2.0

| T | | silicieu/Resilicieu | | | | |
|---|------------------|---|---|------------------|--|----------------------------|
| | Object Code | Projected Year Totals (Fonn 011) | % Change (Cols. <i>C-NA)</i> .Bı | 2018-19 | % Change (Cols. E·C/C) | 2019-20 Projection E |
| Descrition | Code | 0,1) | (D) | · · — | LO UN EXPONENTIAL A | |
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | 100 | | | |
| I. General Fund a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 2,094,243.97 | | 2,195,987.94 | | 2,243 129.07 |
| c. Unassigned/Unappropriated | 9790 | 10,878,297.10 | | 8,278,720.02 | | 5497646.68 |
| d. Negative Restricted Ending Balances | 7170 | 10,070,277.10 | | 0,210,120.02 | | 2 137 0 10.00 |
| (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund Noncapital Outlay (Fund 17) |)1) <u>L</u> | | | 0,00 | | - |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves: by Amount (Sum lines E1 thru E2c) | 9190 | 12,972,541.07 | | 10,474,707.96 | | 7,740,775.75 |
| 4. Total Available Reserves - Percent Line E3 divided b Line F3c | | 18.58% | 10.05 | 14.31% | | 10.35% |
| F. RECOMMENDED RESERVES | | 376 | | Me and Arm | THE AVIDAGE | |
| I. Special Education Pass-through Exclusions | | | | And the state of | | 4.0 |
| For districts that serve as the administrative unit (AU) of a | | | | | Partition of | |
| 1 | | PO FOR | | | | era era era |
| special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation | | 100 | | | | |
| the pass-through funds distributed to SELPA members? | Yes | | | | | Application of the second |
| b. If you are the SELPA AU and are excluding special | | A 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 | | | | |
| education p"ass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| | | | | | | |
| | | 0.344.2 | ADD TO THE OWNER OF | 建筑。 | | |
| 2. Special education pass-through funds | | 1 | | | | |
| (Column A: Fund 10, resources 3300-3499 and 6500-6540, | | | 3-9 9-0 | | | |
| objects 721F213 and 7221-7223; enter projections for | | | 190条件的。 | | | |
| subsequent years 1 and 2 in Columns C and E) | | 0,00 | | | | |
| 2. District ADA | | | Name of the second | 1 | 2000 | |
| Used to determine the reserve standard percentage level on line F3d | | | 可能是一种的 | | - SER 6 | |
| (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; ent | ter projections) | 5,857.88 | A STATE | 5,957.88 | Land American | 5 957.88 |
| 3. Calculating the Reserves | 1 3 | | 以是证据 | | | - |
| a. Expenditures and Other Financing Uses (Line Bl I) | | 69,808,132,46 | | 73,199,598.03 | | 74,770 969.05 |
| b. Plus: Special Education Pass-through Funds (Line Flb2, if Line Fla | a is No) | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses | a 15 1 (0) | **** | | | | |
| (Line F3a plus line F3b) | | 69,808,132.46 | and Model | 73,199,598.03 | 1.00 | 74 770,969.05 |
| d. Reserve Standard Percentage Level | | | | | | |
| (Refer to Form OICSI, Criterion IO for calculation details) | | 3% | | 3% | | 30, |
| e, Reserve Standard By Percent (Line F3c times F3d) | | 2,094,243,97 | | 2,195,987,94 | | 2 243,129.07 |
| · ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` | | 2,077,273,97 | | 2,193,701.74 | | |
| f. Reserve Standard By Amount | | | | | | 0.00 |
| (Refer to Form OICSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 2,094,243.97 | | 2,195,987.94 | | 2,243,129.07 |
| h. Available Reserves Line E3 Meet Reserve Standard Line F3 | | YES | Programme Andrews | YES | 10000000000000000000000000000000000000 | YES |

Part I-General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - other General Administration and Centralized Data Processing
 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

2,350 416.00

- 2 Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a

contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.
- B. Salaries and Benefits All Other Activities
 - Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

47,907,864.32

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line 81, zero if negative) (See Part III, Lines A5 and A6)

4.91%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

- A. Normal Separation Costs (optional)
 - Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. ____ Retain supporting documentation.
- B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Barstow Unified File icr (Rev 2/21/2017) San Bernardino County First Interim 2017-18 Projected Year Totals Indirect Cost Rate Worksheet

Printed: 12/7/2017 Form CR

| Part | Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise) | | | | | | |
|------|--|---|---------------------|--|--|--|--|
| A. | Indi | irect Costs | | | | | |
| | 1. | Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line 89) | 2,566,152.00 | | | | |
| | 2. | Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line 810) | 1,524,009.00 | | | | |
| | 3. | External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals ODDO and 9000, objects 5000-5999) | 25 ODO.DO | | | | |
| | 4. | Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals ODDO and 9000, objects 1000-5999) | 0.00 | | | | |
| | 5. | Plant Maintenance and Operations (portion relating to general administrative offices only) | | | | | |
| | 6. | (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only) | 332 708.03 | | | | |
| | 7. | (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 | | | | |
| | | b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 | | | | |
| | 8. | Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 4 447 869.03 | | | | |
| | 9. | Carry-Foiward Adjustment (Part IV, Line F) | 602,215.35 | | | | |
| | 10. | Total Adjusted Indirect Costs (Line AB plus Line A9) | 5,050,084.38 | | | | |
| 8. | Bas | se Costs | | | | | |
| | 1. | Instruction (Functions 1000-1999, objects 1000-5999 except 51DD) | 42,092,505.46 | | | | |
| | 2. | Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 510D). | 6,751,347.00 | | | | |
| | 3. | Pupil Services (Functions 3000-3999, objects 1000-5999 except 510D) | 3,166,089.00 | | | | |
| | 4. - | Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | <u> </u> | | | | |
| | 5. 6. | Community Services (Functions 5000-5999, objects 1000-5999 except 51DD) Enterprise (Function 6000, objects 1000-5999 except 51DO) | 0.00 | | | | |
| | 7. | Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 497 483.00 | | | | |
| | 8. | External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 | | | | |
| | 9. | Other General Administration (portion charged to restricted resources or specific goals only) | | | | | |
| | | (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, | | | | | |
| | | resources 0000-1999, all goals except ODDO and 9000, objects 1000-5999) | 0.00 | | | | |
| | 10. | Centralized Data Processing (portion charged to restricted resources or specific goals only) | | | | | |
| | 11 | (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except ODDO and 9000, objects 1000-5999) | 0.00 | | | | |
| | 11. | Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line AS) | 6,443,422.97 | | | | |
| | 12. | Facilities Rents and Leases (all except portion relating to general administrative offices) | | | | | |
| | | (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 | | | | |
| | 13. | Adjustment for Employment Separation Costs | | | | | |
| | | a. Less: Normal Separation Costs (Part II, Line A) | 0.00 | | | | |
| | 14. | b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 51DD) | 0.00 1513 505.00 | | | | |
| | 15. | Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 | | | | |
| | 16. | Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 510D) | 2,758,250.71 | | | | |
| | 17. | Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 | | | | |
| | 18. | Total Base Costs (Lines 81 through 812 and Lines B13b through 817, minus Line B13a) | 63.222.603.14 | | | | |
| C. | Str | aight Indirect Cost Percentage Before Carry-Forward Adjustment | | | | | |
| | | or information only - not for use when claiming/recovering indirect costs) | | | | | |
| | (Lir | ne AB divided by Line 818) | 7.04% | | | | |
| D. | Pre | eliminary Proposed Indirect Cost Rate | | | | | |
| | | or final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic) | | | | | |
| | (Lir | ne A10 divided by Line 818) | 7.99% | | | | |
| | | | | | | | |

Barstow Unified San Bernardino County

First Interim 2017-18 Projected Year Totals Indirect Cost Rate Worksheet

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Part IV-Carry-forward Adjustment

The carry-foiward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-foiward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-foiward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| A. | Indirect costs incurred in the current year (Part III, Line A8) | 4 447 869.03 |
|----|--|--------------------------------------|
| В. | Carry-forward adjustment from prior year(s) | |
| | Carry-foiward adjustment from the second prior year | (507,500.23) |
| | 2. Carry-foiward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. | Carry-forward adjustment for under- or over-recovery in the current year | |
| | Under-recovery: Part III, Line A8, plus carry-foiward adjustment from prior years, minus (approved indirect cost rate (5.28%) times Part III, Line 818); zero if negative | 602,215.35 |
| | Over-recovery: Part III, Line A8, plus carry-foiward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.28%) times Part III, Line 818) or (the highest rate used to recover costs from any program (4.17%) times Part III, Line 818); zero if positive | 0.00 |
| D. | Preliminary carry-forward adjustment (Line C1 or C2) | 602,215.35 |
| E. | Optional allocation of negative carry-forward adjustment over more than one year | |
| | Where a negative carry-foiward adjustment causes the proposed approved rate to fall below zero or would reduce the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may the carry-foiward adjustment be allocated over more than one year. Where allocation of a negative carry-foiward adjustment one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish a | ay request that ustment over more |
| | Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-foiward adjustment is applied to the current year calculation: | not applicable . |
| | Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-foiward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| | Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-foiward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| | LEA request for Option 1, Option 2, or Option 3 | |
| | | 1 |
| F. | Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | 602,215.35 |

Barstow Unified San Bernardino County

First Interim 2017-18 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

36 67611 0000000 Form ICR

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Approved indirect cost rate: 5.28% Highest rate used in any program: 4.17%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|--------------|
| 01 | 3010 | 3,905,962.64 | 132,000.00 | 3.38% |
| 01 | 4035 | 444,126.00 | 16,400.00 | 3.69% |
| 01 | 4203 | 78,451.00 | 500.00 | 0.64% |
| 11 | 6391 | 1,513,505.00 | 24,000.00 | 1.59% |
| 13 | 5310 | 2,758,250.71 | 115,000.00 | 4.17% |

First Interim 2017-18 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

36 67611 0000000 Form ESMOE

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| | Fun | ds 01, 09, and | 1 62 | 2017-18 |
|--|-------------------------|---|---|----------------|
| Section I- Ex enditures | Goals | Functions | Ob ects | Ex enditures |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 69,808, 132.46 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 7 313,599.64 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services | ΔII | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 0.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 2 000,000.00 |
| 6. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | | | | |
| | All | All | 8710 | 0.00 |
| Supplemental expenditures made as a result of a Presidentially declared disaster | Manually eexpenditure | entered. Must s in lines B, C 02. | not include 1-C8, 01, or | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 2,000 000.00 |
| D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services | | | 1000-7143, 7300-7439 minus | |
| (Funds 13 and 61) (If negative, then zero) | All | All | 8000-8699 | 130,250.71 |
| Expenditures to cover deficits for student body activities | | entered. Must litures in lines | | |
| E. Total expenditures subject to MOE Line A minus lines B and C10, lus lines D1 and 02 | | | | 60,624,783.53 |

First Interim 2017-18 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

36 67611 0000000 Form ESMOE

| Section • Ex enditures Per ADA | | 2017-18 Annual ADA/ Ex_s. Per ADA |
|--|------------------------|---|
| A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)* | | 5,875.87 |
| B. Expenditures per ADA (Line I.E divided by Line II.A | | 10,317.58 |
| Section III • MOE Calculation (For data collection only. Final determination will be done b CDE | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 56 104 159.13 | 9,699.22 |
| Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| Total adjusted base expenditure amounts (Line A plus Line A.1) | <u>56</u> , 104,159.13 | 9 699.22 |
| B. Required effort (Line A.2 times 90%) | 50 493,743.22 | 8,729.30 |
| C. Current year expenditures (Line I.E and Line 11.B) | 60 624 783.53 | 10,317.58 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE | Met |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two _ercenta_es | 0.00% | 0.00% |

^{*}Interim Periods - Annual ADA not available from Form Al. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

Page 2 File: esmoe (Rev 06/28/2017) Printed: 12/7/2017 10:02 AM

First Interim
2017-18 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

Barstow Unified

San Bernardino County

36 67611 0000000 Form ESMOE

First Interim 2017-18 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

36 67611 0000000 Form ESMOE

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| SECTION IV - Detail of Adiustments to Base Exnenditures lused in Section III, Line A.11 | | | | | |
|---|------------------------------|-------------------------|--|--|--|
| Descrintion of Adiustments | Total <u>Exnenditures</u> | Expenditures Per ADA | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Fotal adjustments to base exnenditures | 0.00 | 0.00 | | | |

| | | | FOR ALL FUND: | . | | | | |
|--|-------------------------------------|--|--|--|--|---|---------------------------------|---|
| Descri lion | Direct Cost Transfers In 5750 | s-Interfund Transfers Out 5750 | Indirect Cos Transfers h 7350 | ts-Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
| 011 GENERALFUND Expenditure Detall | | | | | 8700-6727 | 7000-7027 | | |
| Other Sources/Uses Dehi.i! | n3.oo | 0.00 | 0.00 | 139 000.001 | 0.00 | 2,000,000.00 | | |
| Fund Reconciliation | 1 | l | | | · | | | |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail Fund Reconciliation | the bridge | | A second | | 0,00 | 0.00 | | |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND | 444 6 4 44 | And the second | | | | HAT BAS | á d | |
| Expenditure Detail | Transfer of the Table | | | | | | 64455 | |
| Other Sources/Uses Detail Fund Reconciliation | | | | | CONTRACTOR OF SECTION AND PERSONS ASSESSMENT TO A PERSON AND PERSO | BEANNING TO VETT ACTUAL | 5.4 特定的: | |
| 111 ADULT EDUCATION FUND Expenditure Detail | 0.00 | 0.00 | 24 000 00 | 0.00 | | | | |
| Other Sources/Uses Detail | 0.00 | 0.00 | 24,000.00 | 0.00 | 0.00 | 0.00 | | 多名等音符 |
| Fund Reconciliation | | | | | | | | |
| 121 CHILD DEVELOPMENT FUND Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detall | | | | - | 0.00 | 0.00 | | |
| Fund Reconciliation 131 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (773.00) | 115,000.00 | 0.00 | | | | |
| Other Sources/Uses Detail Fund Reconciliation | | | | ************************************** | 0.00 | 0,00 | E de la company | |
| 141 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail Other Sources/Uses Detail | 0.00 | 0.00 | 高小力等 位置 | | 0.00 | 0.00 | | |
| Fund Reconcillation | | | All College | | 0.00 | 5.00 | | |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail | 0.00 | 0.00 | 2012 | | | | | |
| Other Sources/Uses Detail | | | 444 | | 0.00 | 0,00 | | |
| Fund Reconciliation | 125 9 20 | | | | | | | |
| 171 SPECIAL RESERV!; FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail | 31, 31 | 二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十 | | | | | | |
| Other Sources/Uses Detail | | | | THE COURSE | 0.00 | 0.00 | | |
| Fund Reeoncilla!lon 181 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | 337. 4.40 | | | | |
| Expenditure Detall | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail Fund Reeoncillallon | | | | | 0.00 | 0,00 | | |
| 191 FOUNDATION SPECIAL REVENUE FUND | | | | | 编表的社会 | | | |
| Expenditure Di,tall Other Sources/Uses Detail | 0,00 | 0.00 | 0.00 video acti i i i i i i i i i i i i i i i i i i | 0.00 | Mara in | 0,00 | A SECTION AND A | |
| Fund Reeoncillation | 11、集中1979 | | appart suggests | | | 0,00 | 244 | CONTRACTOR OF THE PARTY OF THE |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail | | | 多。 "我我说 | STATE OF STATE | | | 71 55 HARV | |
| Other Sources/Uses Detail | | | | 希拉哥拉斯 | 0.00 | 0.00 | - 1948 (19 46) | |
| Fund Reeoncillallon 211 BUILDING FUND | | | | 7.34 | | | 14年777年1888 | |
| Expenditure Detail | 0.00 | 0.00 | | Largarii. | | | | |
| Other Sources/Uses Detail | | | 非常数据的 | | 0.00 | 0.00 | | |
| Fund Reconciliation 251 CAPITAL FACILITIES FUND | ŀ | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detall Fund Reconciliation | | | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 | | 0.00 | 0.00 | | |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | l | | | | | | i de | |
| Expenditure Detail Other Sources/Uses Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 351 COUNTY SCHOOL FACILITIES FUND Expenditure Detail | 0.00 | 0.00 | | | 1 | | 数量可靠示 证 | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | A-1 1 1 1 1 1 1 |
| Fund Reconctliation 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | F (14, 14, 14) | 44 | | | Sec. March 1864 | |
| Expenditure Detail | 0.00 | 0.00 | | 4.0 | ! | | | 9.7 |
| Other Sources/Uses Detail Fund Reooncll!atlon | | | | | 2,000,000.00 | 0.00 | | |
| -491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS |] | | 知 此 | | | | | |
| Expenditure Detall Other Sources/Uses Detail | DO.0 | 0.00 | | 5.6 | 0.00 | | | |
| Fund Reeoncillation | | 40.0 | | | 0.00 | 0.00 | | |
| 511 BOND INTEREST ANO REDEMPTION FUND Expenditure Detail | F 15 5 5 5 | | STATE OF STATE | | l | | | |
| Other Sources/Uses Detail | of the second | | | | 0.00 | 0.00 | | PACE AND A |
| Fund Reeoncillation | | | A STATE OF THE | | | 2.05 | | 75.25.65.6 |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail | 70.0 | | | COLUMN TO SERVICE | | | MARKET STATE | |
| Other Sources/Uses Detail | More Commen | | 71 | | 0.00 | 0.00 | | |
| Fund Reeoncilialion 531 TAX OVERR!DEFUND | | | | | | | | |
| Expenditure Detail | | | | | l l | | | |
| Other Source\$/Uses Detall fund Reconciliation | | | | 54.52 | 0.00 | 0.00 | | |
| 561 DEBT SERVICE FUND | | | | | . | | | |
| Expendure Detail Other Sources/Uses Detall | | | | | , | | | |
| Fund Reconcillation | | | | | 0.00 | 0.00 | | |
| 571 FOUNDATION PERMANENT FUND Expenditure Detail | | | | | | | | S. March |
| Other Sources/Uses Detall | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | t de la company | As the floor of |
| Fund Reconciliation | 1 | | | | | 3.30 | | |
| 611 CAFETERIA ENTERPRISE FUND Expenditure Detail | 0.00 | 0.00. | 0.00 | 0.00 | | | | 参加工业设计 |
| Other Sources/Uses Detail | 2.04 | | 1 | 7.00 | 0.00 | 0.00 | | |
| Fund Reeonciliat!on | 1 | <u> </u> | | | H | <u> </u> | H. APPENDED TO THE SERVICE | Section of the property of |

| Descri tlon | Direct Cost Transfers In 5750 | , - Interfund Transfers Out 5750 | Indirect Cos Transfers In 7350 | ts·Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Dua From Other Funds 9310 | Due To Other Funds 9610 |
|---|-------------------------------------|---|--------------------------------------|--|--|---|---|--|
| 621 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detatl | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation 631 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 经验证的 | 第四个个个个个个 | | | | |
| Other Sources/Uses Detail | 0.00 | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | 2 - 2 - 15 - 15 - 15 - 15 - 15 - 15 - 15 | 3,00 | | | 10 10 10 10 10 10 10 10 10 10 10 10 10 1 |
| 661 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Dotai! | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0,00 | 0,00 | | |
| Fund Reconciliation 671 SELF-INSURANCE FUND | | | 10.7 | 135 | | | | |
| Expenditure Detail | 0.00 | 0.00 | 100 | | | | | A N |
| Other Sources/Uses Detail | Contract Contract | 医3克克克尔 克克克克克克克克克克克克克克克克克克克克克克克克克克克克克克克克克 | 100 100 100 100 | | 0,00 | 0.00 | 装备产品等 。企图 | 建二氯基二氯酸 |
| Fund ReconciliaUon | ALSO THE RESERVE | | | | | | | |
| 711 RETIREE BENEFIT FUND | | A CONTRACTOR | | | | | | |
| Expenditure Detail | 工好的。在建筑地域的 | | 经货售金属 | ole to the second | | 3.5 3. | | Bullion Commence |
| Other Sources/Uses Detail Fund Reconciliation | | | | | 0.00 | | | |
| 731 FOUNDATION PRIVATE PURPOSETRUST FUND | | | | | | Year of the second | | |
| Expenditure Detall | 0.00 | 0,00 | | | | | | 4 47 3 91 |
| Other Sources/Uses Detail | | | Market and the state of | | 0.00 | 在省域 研究人 | | |
| Fund Reconcil!allon | 1. 多种类型 | TO BE THE TANK | | | | 医牙髓缺陷性炎 | Access to the | 在中国共和国 |
| 761 WARRANT/PASS THROUGH FUND | THE PROPERTY OF | | | 4.04 | and the later of | | 51.7 TE 5.4 | |
| Expenditure Detail | | | | | | | | 7.5 |
| Other Sources/Uses Detail | | | | | | 美型的护 车扩 | | |
| Fund Reconciliation 951 STUDENT BODY FUND | 17.5 | | | | | THE PARTY OF | | |
| Expenditure Dote.ii | 一种发展的 | Report of the second | 操作等 。1000年 | 10次 图像 數值 | Market Market | 学生的 | 5 A Table 1 | |
| Other Sources/Uses Detail | 17 19 14 14 W. S. | 是特别和米 | 数据的Property for | 10年 日本 | | 全种类的 化产 | 类。10 mm 4 mm | TO A SHOW THE P |
| Fund Reconciliation | . 市位 海(道) | 時間線構造。在 | 新新工作。 | | THE STATE OF THE STATE OF | | 表示方法编码 | |
| TOTALS | 773.00 | (773.00) | 139,000.00 | (139,000.00) | 2,000,000.00 | 2,000,000,00 | SEEST A TOP NOW WAS IN | |

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

| Provide metho | odology an | dassumptions us | ed to estimate A[| DA, enrollment | , revenues, | , expenditures, | reserves and fu | ınd balance, | and multiyea |
|---------------|------------|---------------------|-------------------|----------------|-------------|-----------------|-----------------|--------------|--------------|
| commitments - | (including | cost-of-living adju | istments). | | | - | | | - |

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range: . ______ 2 1-0 • 2 1; ____

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data Into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. 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

| | | Budget Adopllon Budget | First Interim Projected Year Totals | | |
|-------------------------------|-----------|---------------------------|--|----------------|--------|
| Fiscal Year | | Form 01CS Item 1A' | H orm Al Lines A4 and C4\ | Percent Channe | Status |
| Current Year (2017-18) | | | | | |
| District Regular | | 5,888.00 | 5.857.88 | | |
| Charter School | | 0.00 | 0.00 | | |
| | Total ADA | S 888.00 | S.857.88 | -0.5% | Met |
| 1stSubsequentYear (2018-19) | | | | | |
| District Regular | | 5 988.00 | 5 9 5 7 . 8 8 | | |
| Charter School | | | | | |
| | Total ADA | S 988.00 | 5957.88 | -0.5% | Met |
| 2nd Subsequent Year (2019-20) | | | | | |
| District Regular | | 5 988.00 | 5 957.88 | | |
| Charter School | | | | | |
| | TotalADA | 5 988,00 | 5957.88 | -0.5% | Met |

18. Comparison of District ADA to the Standard

 ${\tt DATAENTRY: Enteran explanation if the standard Is not met.}$

1a. STANDARD MET-Funded ADA has not changed since budget adoption by more than two percent In any of the current year or two subsequent fiscal years.

| Explanation: |
|-----------------------|
| (required If NOT met) |
| |
| |

| CRITERION: Enroll | men |
|-------------------------------------|-----|
|-------------------------------------|-----|

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

District's Enrollment Standard Percentage Rangeo —— ♣• !: t0 ••• % —

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist w!ll be extracted; otherwise, enter data Into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charier school enrollment corresponding to financial data reported In the General Fund, only, for all fiscal years.

| | Enrollme | ent | | |
|-------------------------------|---------------------|-----------------|----------------|--------|
| | Budget Adoption | First Interim | | |
| Fiscal Year | tForm 01CS Item 38' | CBEDS/Prolected | Percent Channe | Status |
| Current Year (2017-18) | | | | |
| District | 6,260 | 6226 | | |
| Regular | | | | |
| Charter School | 6 260 | 6226 | -0.5% | Met |
| 1st Subsequent Year (2018-19) | | | | |
| District | 6366 | 6 3 3 1 | | |
| Regular | | | | |
| Charter School | 6366 | 6331 | .0.5% | Met |
| 2nd Subsequent Year (2019-20) | | | | |
| District | 6366 | 6331 | | |
| Regular | | | | |
| Charter School | 6366 | 6331 | -0.5% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

| Explanation: (required If NOT met) | |
|------------------------------------|--|
| | |

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted Into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. 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-2ADA Unaudited Actuals | Enrollment CBEDS Actual | Historical Ratlo |
|--|-----------------------------|----------------------------|----------------------|
| FiscalYear | rFonn A. Lines A4 and C4\ | tFonn 01CS Item 2A\ | of ADA to Enrollment |
| Third Prior Year (2014-15) District | 5601 | 5920 | |
| Regular Charter School | 5.601 | 5 920 | 94.6% |
| Second Prior Year (2015-16) District | 5680 | 6024 | |
| Regular Charter School | 5 680 | 6 024 | 94.3% |
| First Prior Year (2016-17) District | 5.788 | 6 154 | |
| Regular Charter School | 5.788 | 6154 | 94.1% |
| | <u> </u> | Historical Average Ratio: | 94.3% |

38. 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 Inthe first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported Inthe General Fund, only, for all fiscal years. All other data are extracted.

| | Estimated P-2ADA | Enrollment CBEDS/Projected | | |
|---|--------------------------|-------------------------------|----------------------------|--------|
| Fiscal Year | ■onn Al Lines A4 and C4\ | rcriterion 2 Item 2A) | Ratio of ADA to Enrollment | Status |
| Current Year (2017-18) District | 5.858 | 6226 | | |
| Regular Charter School | 0 5.858 | 6 2 2 6 | 94.1% | Met |
| 1stSubsequentYear (2018-19) District | 5958 | 6331 | 94.176 | iviet |
| Regular Charter School | 5958 | 6331 | 94.1% | Met |
| 2nd Subsequent Year (2019-20) District | 5958 | 6331 | 270 | |
| Regular Charter School | 5.958 | 6331 | 94.1% | 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-2ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

| Explanation: (required If NOT met) | |
|------------------------------------|--|
| , | |

Barstow Unified 128/2017) San Bemardino County

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

Printed: 136,676111,0090,000 Fenn 01 csr

| 4. CRITERION: LCFF Revenue | | | | |
|--|--|--|-------------------------------------|----------------------------------|
| STANDARD: Projected LCFF since budget adoption. | revenue for any of the current fisca | al year or two subsequent fisca | ll years has not changed by m | nore than two percent |
| District's LCFF Re | venue Standard Percentage Range: | 20%_ta+Q,Q\\\cdot\cdot | | |
| 4A. Calculating the District's Projecte | d Change in LCFF Revenue | | | |
| DATA ENTRY: Budget Adoption data that ex subsequent years. | ist wlll be extracted; otherwise, enter data | Into the first column. In the First Inter | im column, Current Year data are e | xtracted; enter data for the two |
| | LCFF Rev | /ANIIA | | |
| | (Fund 01, Objects 8011, | | | |
| | Budget Adoption | First Interim | | |
| FiscalYear | Form 01CS Item 48 | Pro ected Year Totals | Percent Chan e | Status |
| Current Year (2017-18) | 58707468.94 | 58 586 194.97 | -0.2% | Met |
| 1stSubsequent Year (2018-19) | 61 975 387.00 | 61820 745.00 | -0.2% | Met |
| 2nd Subsequent Year (2019-20) | 63 617 089.00 | 63.474 918.00 | -0.2% | Met |
| 48. Comparison of District LCFF Rev | onus to the Standard | | | |
| 46. Companson of District LCFF Rev | enue to the Standard | | | |
| DATA ENTRY: Enter an explanation If the st | andard Is not met. | | | |
| 1a. STANDARD MET-LCFF revenue ha | s not changed since budget adoption by r | more than two percent for the current | year and two subsequent fiscal year | are |
| ia. STANDARD MET-EGIT levelide lia | is not changed since budget adoption by i | note than two percent for the current | year and two subsequent iiscaryea | 113. |
| | | | | |
| Explanation: | | | | |

(required if NOT met)

Barstoy (Reified/28/2017) San Bernardino County

2017-18 First Interim কুল্ডেব্ৰুড়া চুদ্ৰুৰ School District Criteria and Standards Review

Printed: 1246/2011199989000 Form 01CSI

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 Bo | enefits |
|---------------------------------|---------|
| | |

| FiscalYear | tForm 01 Obiects 1000-3999) tform 01 | Obfects 1000-7499) | to Total Unrestricted Ex"endItures |
|-----------------------------|--------------------------------------|---------------------------|------------------------------------|
| Third Prior Year (2014-15) | 29 476 275.36 I | 38 189 796.30 | 77.2% |
| Second Prior Year (2015-16) | 32 221 458.97 I | 40 278 514.59 | 80.0% |
| First Prior Year (2016-17) | 34 376 050.58 I | 44 950 831.29 | 76.5% |
| | H | listorical Average Ratio: | 77.9% |

| | Current Year 12017-18\ | 1st Subsequent Year 12018-19∖ | 2nd Subsequent Year 12019-20\ |
|---|---------------------------|----------------------------------|----------------------------------|
| District's Reserve S1andard Percentage | | | |
| (Criterion 108, Line 4) | 3.0% | 3.0% | 3.0% |
| Clstrlct's Salaries and Benefits Standard | | | |
| (historical average ratio, plus/minus the | | | |
| greater of 3% or the district's reserve | | | |
| standard percentage): | 74.9% to 80.9% | 74.9% to 80.9% | 74.9% to 80.9% |

58. 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)

| SalarJes and Benefits | Total Expenditures | Ratio | |
|---------------------------|------------------------------------|---------------------------------------|---|
| (Form 011, Objects 1000-3 | 999) (Fonn 011, Objects 1000-7499) | of Unrestricted Salaries and Benefits | |
| {form MYPI Lines 81-8 | 3\ {form MYPI Lines 81-68 810' | to Total Unrestricted Exnenditures | |
| 1 27.060.74 | 0.24 49.175.240.94 | 76.0% | 1 |

Fiscal Year Status Current Year (2017-18) Met 37 069 740.34 48 175 349.84 51 687.933.82 1st Subsequent Year (2018-19) 77.2% Met 39 913 317.32 2nd Subsequent Year (2019-20) 42 290 182.23 54 678 206.43 77.3% Met

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

DATA ENTRY: Enter an exp!anatJon If the standard Is not met.

| 1a. STAN | IDARD MET-Ratio of total | unrestricted salaries an | d benefits to total unre | stricted expenditures | has met the standard f | or the current year and t | wo subsequent fiscal years |
|----------|--------------------------|--------------------------|--------------------------|-----------------------|------------------------|---------------------------|----------------------------|
|----------|--------------------------|--------------------------|--------------------------|-----------------------|------------------------|---------------------------|----------------------------|

| Explanation: | |
|-----------------------------------|--|
| Explanation: (required If NOTmet) | |
| (- 1 , | |
| | |
| | |

Paus 100 (Rei 100 / 28/2017) San Bemard!no County

2017-18 First Interim ഘട്ടപ്പെട്ടി 5സർ School District Criteria and S1andards Review

Printed: 1246/276171199989999 Form 01CSI

CRITERION: Other Revenues and Expenditures

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

| Changes that exceed five percent in any major object category must be explained. |
|--|
| District's Other Revenues and Expenditures Standard Percentage Range: I**50% ipp#5\$0%< |
| District's Other Revenues and Expenditures Explanation Percentage Range: *:54%-00:65,0%- |

GA. Calculating the District's Change by Major Obfect Category and Comparison to the Explanation Percentage Range

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

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

| | Budget Adoption Budget | First Interim Projected Year Totals | | Change Is Outside |
|---|--|---|--|---|
| ject Range / Fiscal Year | (Form 01cs, Item 68) | (Fund 01) (Form MYPI) | Percent Change | Explanation Range |
| | | | | |
| | | | | |
| | cts 8100-8299' 'Form MYPI Line A2' | | | |
| rrent Year (2017-18) | 4 196 895.00 | 5 695 647.00 | 35.7% | l Yes |
| t Subsequent Year (2018-19) | 4196 895.00 | 4 860 605.00 | 15.8% | Yes |
| d Subsequent Year (2019-20) | 4 196 895.00 | 4 860 605.00 | 15.8% | I Yes |
| Explanation: Fede | ral Title program carryover was added to the | ha First Interim that was not known or | astimated at Adaption | |
| (required If Yes) | rai Tille program carryover was added to ti | THE FIRST ITHETITITE THAT WAS NOT KNOWN OF | estimated at Adoption | |
| (required in res) | | | | |
| | | | | |
| | | | | |
| Other State Revenue (Fund 01, C | bJects, 8300 QB5,901, bEorm_MY.FI Line A.36' —- | | | · |
| rrent Year (2017-18) | | 5'.542o.71p.do | | |
| t Subsequent Year (2018-19) | 15"39'8,46.1a,0s2.11- | 4c4.13,,74cop.1 | Cls2y | Yees, |
| d Subsequent Year (2019-20) | ' | | .o.Øde | |
| , , , | | | | |
| | | | | |
| | one-time mandated cost funds were budget | ted per the May Revise in 18-19 at Ad | option and were Included In 17 | 7-18 In the First Interim report up |
| Explanation: The the Street (required lfYes) | one-time mandated cost funds were budget tate Adoption approving their disbursemen | ted per the May Revise in 18·19 at Ad t In the 17-18 year. | option and were Included In 17 | 7-18 h the First Interim report up |
| | one-time mandated cost funds were budget tate Adoption approving their disbursement | ted per the May Revise in 18-19 at Ad t In the 17-18 year. | option and were Included I n 17 | 7-18 I n the First Interim report up |
| | one-time mandated cost funds were budget tate Adoption approving their disbursement | led per the May Revise in 18-19 at Ad ththe 17-18 year. | option and were Included h 17 | 7-18 h the First Interim report up |
| (required IfYes) the S | tate Adoption approving their disbursemen | t In the 17-18 year. | option and were Included I n 17 | 7-18 I n the First Interim report up |
| (required lfYes) the S | one-time mandated cost funds were budget tate Adoption approving their disbursement the cost of the co | t In the 17-18 year. | option and were Included In 17 | |
| (required lfYes) the S Other Local Revenue (Fund 01,0 | tate Adoption approving their disbursement Disperse Back | t In the 17-18 year. | | |
| (required lfYes) the S Other Local Revenue (Fund 01,0 | tate Adoption approving their disbursement DbJects -B確認に肾程発生の内・MYP*etne | t In the 17-18 year. — | | |
| (required lfYes) the S Other Local Revenue (Fund 01, 0) Other (2017-18) It Subsequent Year (2018-19) | ### DbJects -B@@0:67299_Forn-MYP1etne-64, ################################## | t In the 17-18 year. ——————————————————————————————————— | | |
| (required IfYes) the S Other Local Revenue (Fund 01, 0) rrent Year (2017-18) Subsequent Year (2018-19) | ### DbJects -B@@0:67299_Forn-MYP1etne-64, ################################## | t In the 17-18 year. — | | |
| Other Local Revenue (Fund 01,0 rrent Year (2017-18) Subsequent Year (2018-19) d Subsequent Year (2019-20) | continued by the con | ### 17-18 year. ################################### | | |
| Other Local Revenue (Fund 01,0) rrent Year (2017-18) 1 Subsequent Year (2018-19) d Subsequent Year (2019-20) Explanation: The | ### DbJects -B@@0:67299_Forn-MYP1etne-64, ################################## | ### 17-18 year. ################################### | | |
| Other Local Revenue (Fund 01, 0) Trent Year (2017-18) Subsequent Year (2018-19) I Subsequent Year (2019-20) | continued by the con | ### 17-18 year. ################################### | | |
| Other Local Revenue (Fund 01, 0) Irrent Year (2017-18) It Subsequent Year (2018-19) It Subsequent Year (2019-20) Explanation: | continued by the con | ### 17-18 year. ################################### | | |

Books and Supplies (Fund 01, Objects 4000-4999) Form MYPJ ine B41

| Booke and Cappings (1 and C1, Cb)oke 4000 4000/ 1 office but | | | | | | |
|--|----------------|----------------|------|----|--|--|
| Current Year (2017-18) | 4 791 844.00 | 4 887 842.64 | 2.0% | No | | |
| 1st Subsequent Year (2018-19) | 4 791 844.00 | 4 887 842.64 I | 2.0% | No | | |
| 2nd Subsequent Year (2019-20) | I 4 791 844.00 | 4 887 842.64 I | 2.0% | No | | |

Explanation: (required IfYes)

Books and supplies Increased due to carryover from 1617

Services and Other Operating Expend<u>ltures 'Fund 01 Oblects 5000.59991 'Form MYPI line 951</u>

| Current Year (2017-18) | I | 10 001121.ool | 12 601 009.50 ■ | 16.7% | Yes |
|-------------------------------|---|-----------------|-----------------|-------|-----|
| 1st Subsequent Year (2018-19) | I | 1o 698 785.00 I | 11 823 898.09 I | 10.5% | Yes |
| 2nd Subsequent Year (2019-20) | l | 11 011 295.00 I | 12 293 404.20 I | 11.6% | Yes |

Explanation: (required If Yes)

The District increased NPS costs by \$1m at First Interim report based on SELPA data released October 2017. Other changes relate to Title program carryover

BactovFloaifieral Reporting Software - 2017.2.0 Sale Ben (Rel/103/28/2017) 2017-18 First Interim General Fund School District Ci**Rease and S**eandards Review

36 67611 0000000 Printed: 12nf20 Form 09CSM

6B. Calculating the District's Change in Total Operating Revenues and Expenditures DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Profected Year Totals | Percent Change | Status |
|---|--|-------------------------------------|-----------------------|------------------------------------|
| | ner Local Revenue_Section r6A,,_= | | | |
| Current Year (2017-18) | 9 846331.00 | 12 393 597.00 | 25.9% | Not Met |
| 1st Subsequent Year (2018-19) | 10830291.00 | 10 229 119.00 | -5.6% | Not Met |
| 2nd Subsequent Year (2019-20) | 9 846 331.00 | 10 029 119.00 | 1.9% | Met |
| Total Books and Supplies, and Ser Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) | rvJce, r •n⊲ Dth•r ⊖•'ľäŧl ri''c Ex'''e nd lt ur 15 592,965.00 15 490 629.00 15 803 139.00 | • S etten 6/4" == | 12.2% 7.9% 8.7% | Not Met Not Met Not Met Not Met |

6C. <u>Comparison</u> of District Total <u>Operating</u> Revenues and <u>Expenditures</u> to the Standard <u>Percentage Range</u>

DATA ENTRY: Explanations are linked from Section SA If the status In Section SB Is Not Met; no entry Is allowed below.

1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard Inone 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 SA above and will also display in the explanation box below.

| Explanation: Federal Revenue (linked from SA If NOTmet) | Federal Title program carryover was added to the First Interim that was not known or estimated at Adoption |
|---|---|
| Explanation: Other State Revenue (linked from SA If NOT met) | The one-time mandated cost funds were budgeted per the May Revise In 18-19 at Adoption and were Included in 17-18 In the First Interim report upon the State Adoption approving their disbursement in the 17-18 year. |
| Explanation: Other Local Revenue (IJnked from SA #NOT met) | The District is budgeting a decl!ne In SELPA revenue based on a declJning SELPA ADA at First Interim that was not budgeted at Adoption |

1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard In one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used Jn the projections, and what changes, if any, wlll be made to bring the projected operating revenues within the standard muS1 be entered in Section SA above and will also display in the explanation box below.

| Explanation: | Books and supplies Increased due to carryover from 1617 |
|--------------------|--|
| Books and Supplies | |
| (linked from SA | |
| If NOTmet) | |
| Evolopation | The District Ingressed NIDS costs by \$1m at Eigst Interim report based on SELPA data released October 2017. Other changes relate to Title program |

Explanation:
SeNices and Other Exps
(linked from SA
If NOT met)

The District Increased NPS costs by \$1m at First Interim report based on SELPA data released October 2017. Other changes relate to Title program carryover

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2017-18 First Interim पिटकास्त्र हिंग्यत्तं School District Criteria and Standards Review

Prinflilri- 1,r36 1677611100000000 Form 01csr

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 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 Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, Input 3%. Budget data that exist will be extracted; otherwise, enter budget data Intolines 1 and 2. All other data are extracted.

| | | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Ob ects 8900-8999 | Status |
|--------|--|-----------------------------------|--|----------------------------|
| 1. | OMMA/RMA Contribution | 1581 187.13 | 1838 220.00 | Met |
| 2. | Budget Adoption Contribution (Information of (Form 01CS, Criterion 7, Line 2e) | only) | 2,200,000.00 | |
| fatati | un in matemat, antaran V latha haythathaatdaa | | d contribution was not made. | |
| fstatı | | Not applicable (district does not | participate inthe Leroy F. Greene Schoo te JEC Section 17070.75 (b)(2)(E)]) | ol Facilities Act of 1998) |

ଞ୍ଚଳପଞ୍ଜମ Maifieral Reporting Software - 2017.2.0 କଳ: ଞନମ୍ମନ୍ତା ଫଞ୍ଚଳପ୍ର (ଅଧ୍ୟ ଅଧି 17)

2017-18 First Interim General Fund School District Cripada ହୁମ୍ବ <u>ସି</u>ଶ୍ର

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8. CRITERION: Deficit Spending

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

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fundfor Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

| A. Calculating the District's Deric | cit <u>Spending</u> Standard <u>Percentage</u> Lev | vels | | |
|---|---|---|---|--------------------------------|
| ATA ENTRY: All data are extracted or | calculated. | | | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| | - | 2017-18 | 2018-19 | 2019-20 |
| District's Avallable R | Reserve Percentages (Criterion 10C, Line 9) | c18.6% ——— —- | 143V | *D.4.%* ▼ |
| | it Spending Standard Percentage Levelsl ne-third of available reserve percentage) | | -4'.Sú. | 3,5a/e |
| . Calculating the District's Defic | cit Spending Percentages | | | |
| | tracted. If Form MYPI exists, data for the two | subsequent years will be extracte | ed; Jf not, enter data for the two subsec | quent years Into the first and |
| ond columns. | | | | |
| cond columns. | Projected Y | ′earTotals | | |
| ona columns. | Net Change In | Total Unrestricted Expenditures | | |
| ona columns. | Net Change In Unrestricted Fund Balance | Total Unrestricted Expenditures and Other Financing Uses | Deficit Spending Level | |
| ond columns. FiscalYear | Net Change In | Total Unrestricted Expenditures | Deficit Spending Level (If Net Change in Unrestricted Fund Balance!sne alive else NIA | Status |
| FlscalYear | Net Change In Unrestricted Fund Balance (Form 011, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) | (If Net Change in Unrestricted Fund | |
| FlscalYear rent Year (2017-18) | Net Change In Unrestricted Fund Balance (Form 011, Section E) Form MYPI Line C | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) Form MYPI Line 811 | (If Net Change in Unrestricted Fund Balance!sne alive else NIA | Status |
| Fiscal Year rrent Year (2017-18) Subsequent Year (2018-19) | Net Change In Unrestricted Fund Balance (Form 011, Section E) Form MYPI Line C | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) Form MYPI Line 811 | (If Net Change in Unrestricted Fund Balance!sne alive else NIA NIA | Status Mot |
| Fiscal Year rrent Year (2017-18) Subsequent Year (2018-19) d Subsequent Year (2019-20) C. Comparison of District Defici | Net Change In Unrestricted Fund Balance (Form 011, Section E) Form MYPI Line C 64 914.13 2497 833.11 2 733 932.21 | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) Form MYPI Line 811 50175349.84 54 987 933.82 | (If Net Change in Unrestricted Fund Balance!s ne alive else NIA NIA 4.5% | Status Mot Met |
| Fiscal Year Frent Year (2017-18) Subsequent Year (2018-19) Subsequent Year (2019-20) C. Comparison of District Defici | Net Change In Unrestricted Fund Balance (Form011, Section E) FormMYPI Line C 64 914.13 2497 833.11 2 733 932.21 t Spending to the Standard | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) Form MYPI Line 811 50175349.84 54 987 933.82 | (If Net Change in Unrestricted Fund Balance!s ne alive else NIA NIA 4.5% | Status Mot Met |
| FiscalYear rrent Year (2017-18) Subsequent Year (2018-19) d Subsequent Year (2019-20) C. Comparison of District Deficient TA ENTRY: Enter an explanaUon lifth 1a. STANDARD NOT MET - Unrestrict | Net Change In Unrestricted Fund Balance (Form 011, Section E) Form MYPI Line C 64 914.13 2497 833.11 2 733 932.21 t Spending to the Standard ne standard rs not met. cted deficit spending has exceeded the stanc of the methods and assumptions used Inbal | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) Form MYPI Line 811 50175 349.84 54 987 933.82 56 678 206.43 | (If Net Change in Unrestricted Fund Balance!s ne alive else NIA NIA 4.5% 4.8% | Mot Met Not Met |
| FiscalYear Frent Year (2017-18) Subsequent Year (2018-19) d Subsequent Year (2019-20) C. Comparison of District Deficity TA ENTRY: Enter an explanaUon lifth I.a. STANDARD NOT MET - Unrestricty deficit spending, a description of eliminated or are balanced with | Net Change In Unrestricted Fund Balance (Form 011, Section E) Form MYPI Line C 64 914.13 2497 833.11 2 733 932.21 t Spending to the Standard ne standard rs not met. cted deficit spending has exceeded the stanc of the methods and assumptions used Inbal | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) Form MYPI Line 811 50175 349.84 54 987 933.82 56 678 206.43 | (If Net Change in Unrestricted Fund Balance!s ne alive else NIA NIA 4.5% 4.8% e current year or two subsequent fisca and what changes will be made to ens | Mot Met NotMet |

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

36 67611 0000000 Form 01CSI

California Dept of Education SACS Financial Reporting Software - 2017.2.0 File: csl (Rev 03/28/2017)

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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 year |
|--|
|--|

| 9A-1. Determining if the District's Gene | eral Fund Ending Balance is Positive | | |
|--|---|-------------------------|--|
| DATA ENTRY: Current Year data are extracte | ed. If Form MYPI exists, data for the two subsequent years w | vill be extracted; If n | ot, enter data for the two subsequent years. |
| | | | |
| | Ending Fund Balance General Fund | | |
| | Projected Year Totals | | |
| Fiscal Year | *Form 011 Line F2 * *Form MYPI Line 02' | Status | <u> </u> |
| Current Year (2017-18) | 14285 960.09 | Met | |
| 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) | 11736 225.77 9 069 293.94 | Mat Met | \dashv |
| 2110 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | _ |
| 9A-2. Comparison of the District's End | ling Fund Balance to the Standard | | |
| DATA ENTRY: Enter an explanation If the sta | andard Is not met | | |
| · | | | |
| 1a. STANDARD MET-Projected general | lfund ending balance Ispositive for the current fiscal year ar | ndtwosubsequent | fiscal years. |
| | | | |
| | | | |
| Explanation: | | | |
| (required if NOT met) | | | |
| () | | | |
| | | | |
| | | | |
| | | | |
| B. CASH BALANCE STANDAR | RD: Projected general fund cash balance will b | e positive at the | e end of the current fiscal year. |
| | | | |
| 98-1. Determining If the District's Endi | ng Cash Balance is Positive | | |
| ${\tt DATAENTRY: If Form CASHexists, datawise}$ | ll be extracted; If not, data must be entered below. | | |
| | Ending Cash Balance | | |
| | General Fund | | |
| | Form CASH Line F June Column | S1atus | |
| CurrentYear (2017-18) | 13.482 935.07 | Met | |
| 98-2. Comparison of the District's End | ding Cash Balance to the Standard | | |
| of Z. Gompanson of the District's End | and Cash Balance to the Standard | | |
| DATA ENTRY: Enter an explanation ff the sta | undard rs not met. | | |
| 1a. STANDARD MET-Projected genera | al fund cash balance will be positive at the end of the current | fiscal year. | |
| | | | |
| Explanation: | | | |
| (required if NOT met) | | | |
| | | | |

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2017-18 First Interim General Fund School District C**ritagia ബർ**്ളി**a**ndards Review

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10. CRITERION: Reserves

STANDARD: Available reserves 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 uses':

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 |
| 4o/o 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 |

¹Avallable reserves are the unrestricted amounts in the Reserve for Economic Uncertainlies and the $Un assigned/Unappropriated\ accounts\ In the\ General\ Fund and\ Special\ Reserve\ Fund for\ Other\ Than$ $Capital \, Outlay \, Projects. \, Available \, reserves \, will \, be \, reduced \, by \, any \, negative \, ending \, balances \, In restricted \, and \, reduced \, by \, any \, negative \, ending \, balances \, in restricted \, and \, reduced \, by \, any \, negative \, ending \, balances \, in restricted \, and \, reduced \, by \, any \, negative \, ending \, balances \, in restricted \, and \, reduced \, by \, any \, negative \, ending \, balances \, in restricted \, and \, reduced \, by \, any \, negative \, ending \, balances \, in reduced \, by \, any \, negative \, ending \, balances \, in reduced \, by \, any \, negative \, ending \, balances \, in reduced \, by \, any \, negative \, ending \, balances \, in reduced \, by \, any \, negative \, ending \, balances \, in reduced \, by \, any \, negative \, ending \, balances \, in reduced \, by \, any \, negative \, ending \, balances \, in reduced \, by \, any \, negative \, ending \, balances \, in reduced \, by \, any \, negative \, ending \, balances \, in reduced \, by \, any \, negative \, ending \, balances \, balances \, and \, balances \,$ resources Inthe General Fund.

s A school district that is the AdmInIstralIve 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 C- | 4. l <u>5.858 — — —</u> | — — — — 5.•sa — — — | - — — — 5.958 — |
| | | Subsequent Years, Form MYP | I, Line F2, If avallable. | |
| | District's Reserve Standard Percentage Leve | ı: —— ••• —— | • | • • • • • • • • • • • • • • • • • • • |
| 10A. C | <u>Calculating</u> the District's <u>Special</u> Education <u>Pass-through</u> Exclu | sions (only for districts that ser | ve as the AU of a SELP'A) | |
| | ENTRY: For SELPA AUs, If Form MYPI exists, all data will be extracted Inc r Item 2a and for the two subsequent years In item 2b; Current Year data a | | not, click the appropriate Yes or No b | outton for Item 1and, If Yes, enter |
| For dis | stricts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and | F1b2): | | _ |
| 1. 2. | Do you choose to exclude from the reserve calculation the pass-through f if you are the SELPA AU and are excluding special education pass-through a. Enter the name(s) of the SELPA(s): | | ? Yes | _ |
| | | Current Year Projected Year Totals (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| | Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, | (2017-10) | (2016-19) | (2019-20) |
| | objects 7211-7213 and 7221-7223) | 0.00 | | |

108. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Une 811)
- Plus: Special Education Pass-through (Criterion 1DA, Line 2b, If Criterion 1OA, Line 1 Is No)
- 3. Total Expenditures and Other Financing Uses (Line 81 plus Line 82)
- Reserve Standard Percentage Level
- Reserve Standard-by Percent
- (Une 83 times Line 84)
- Reserve Standard- by Amount (\$66,000 for districts with less than 1,001 ADA, else O)
- District's Reserve Standard (Greater of L.Ine 85 or L.Ine 86)

| Current Year | | |
|-----------------------|---------------------|---------------------|
| Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| (2017-18) | (2018-19) | 12019-20\ |
| 69,808 132.46 | 73 199 598.03 | 74 770 969.05 |
| | | |
| 69 808 132.46 | 73 199 598.03 | 74,770 969.05 |
| 3% | 3% | 3% |
| 2 094 243.97 | 2 195 987.94 | 2,243 129.07 |
| 0.00 | 0.00 | 0.00 |
| 2 094 243.97 | 2 195 987.94 | 2 243,129.07 |

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment {Education Code Section 42238), rounded to the nearest thousand.

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

36 67611 0000000 Form 01CSI

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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.

| | e Amounts tricted resources 0000-1999 except Line 4) | Current Year Projected Year Totals (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20\ |
|----|--|--|----------------------------------|----------------------------------|
| 1. | General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | , |
| 2. | General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 2 094 243.97 | 2 195 987.94 | 2 243 129.07 |
| 3. | General Fund-UnassIgned!Unappropriated Amount (Fund 01, Object 9790) {Form MYPI, Line E1c) | 10 878 297.10 | 8 278 720.02 | 5 497 646.68 |
| 4. | General Fund - Negative Ending Balances in Restricted Resources {Fund 01, Object 9792, If negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0,00 | 0.00 | 0.00 |
| 5. | Special Reserve Fund - Stabll Jzation Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. | Special Reserve Fund - Unassigned! Unappropriated Amount (Fund 17, Object 9790) {Form MYPI, Line E2c) | 0.00 | | |
| 8. | District's Available Reserve Amount (Lines C1 thru C7) | 12.972 541.07 | 10 474 707.96 | 7.740,775.75 |
| 9. | District's Avallable Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) | 18.58% | 14.31% | 10.35% |
| | District's Reserve Standard | 2.094.243.97 | 2 195 987.94 | 2 243.129.07 |
| | (Section 108, Line 7): | Met | M,t | M,t |
| | Status: | | | |

100. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation If the standard Is not met.

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

| Explanation: | |
|-----------------------|--|
| (required If NOT met) | |
| | |
| | |

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2017-18 First Interim Peneral தொற்க School District Criteria and Standards Review

Printed: 123/6/1627/6/17/1 000/0290/00/01 Form 01CSI

| SUPF | PLEMENTAL INFORMATION | | | | | |
|--------|---|---|-----------|--|--|--|
| DATA E | ENTRY: Click the appropriate Yes or No button for items S1 through 84. Enter an explanation for each Yes answer. | | | | | |
| | Contingent Liabilities | | | | | |
| | Does your district have any known or contingent llabliltles (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoplion that may impact the budget? | No | | | | |
| 1b. | If Yes, Identify the Ilabilities and how they may Impact the budget: | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 52. | Use of One-time Revenues for Ongoing Expenditures | | | | | |
| 1a. | Does your district have ongoing general fund expenditures funded with onetime revenues that have changed since budget adoption by more than five percent? | No | | | | |
| 1b. | If Yes, Identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongo | ping expenditures in the following fisc | al years: | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 53. | Temporary Interfund Borrowings | | | | | |
| 1a. | Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) | No | | | | |
| 1b. | Jf Yes, Identify the Inteliund borrowings: | | | | | |
| | | | | | | |
| | | | | | | |
| | | _ | | | | |
| 54. | Contingent Revenues | | | | | |
| 1a. [| 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act | | | | | |
| | (e.g., parcel taxes, forest reserves)? | No | | | | |
| 1b. I | If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be re | eplacedor expenditures reduced: | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

55. Contributions

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

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

Identify capital project cost overruns that have occurred since budget adoption that may Impact the general fund budget.

5.0% to +5.0%

District's Contributions and Transfers Standard: — or_\$\varphi = \text{00} to +\varphi = \text{20}0 0 ---

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

DATA ENTRY: Budget Adoption data that exist w!ll be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data wlll be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers land Transfers Out, If Fonn MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Fonn MYP does not exist, enter data Inthe Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

| Description_/Fiscal_Year | Budget Adoption <pre>{Form 01cs, Item S5A)</pre> | First Interim Projected Year Totals | Percent Change | Amount of Change | <u>St</u> atus |
|--|--|---|-------------------|------------------------------|----------------|
| 1a. Contributions, Unrestricted General | | | | | |
| (Fund 01, Resources 0000-1999, Ob Current Year (2017-18) | ject 898 0' 9 260 623.00 | 9 284 976.00 | 0.3% | 24.252.00 | Mot |
| Ist Subsequent Year (2018-19) | 9 260 623.00 | 9 484 976.00 | 0.3% 2.4% | 24 353.00 224 353.00 | Met Mat |
| 2nd Subsequent Year (2019-20) | 9 260 623.00 | 9,684976.00 | 4.6% | 424 353.00 | Met |
| 1b, Transfers In, General Fund* | | | | | |
| Current Year (2017-18) | 0.00 | 0.00 | 0.0% | 0.00 | Mat |
| st Subsequent Year (2018-19) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| nd Subsequent Year (2019-20) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund" | | | | | |
| Current Year (2017-18) | 0.00 | 2 000,000.00 | New | 2,000 000.00 | Not Met |
| st Subsequent Year (2018-19) | 0.00 | 3,300000.00 | New | 3,300,000.00 | Not Met |
| nd Subsequent Year (2019-20) | 0.00 | 2000,000.00 | New | 2.000000.00 | Not Met |
| general fund operaUonal budget? | urred since budget adoption that may in cits Ineither the general fund or any oth | | | No No | |
| Have capital project cost overruns occ | cits Ineitherthe general fund or any oth | erfund. | | No | |
| Have capital project cost overruns occ general fund operaUonal budget? Include transfers used to cover operating defi | cits Ineitherthe general fund or any oth | erfund. | | No | |
| Have capital project cost overruns occ general fund operaUonal budget? Include transfers used to cover operating defi | cits Ineither the general fund or any oth Contributions, Transfers, and Capet for Items 1a-1cor If Yes for Item 1d. | erfund. Dital Projects | rent year and | | |
| Have capital project cost overruns occ general fund operaUonal budget? Include transfers used to cover operating deficiency 558. Status of the District's Projected COATA ENTRY: Enter an explanation If Not Me 1a. MET- Projected contributions have not | cits Ineither the general fund or any oth Contributions, Transfers, and Capet for Items 1a-1cor If Yes for Item 1d. | erfund. Dital Projects | ent year and | | |
| Have capital project cost overruns occ general fund operaUonal budget? Include transfers used to cover operating defined by the definition of the District's Projected COATA ENTRY: Enter an explanation If Not Medical Project Coata Action of the District | cits Ineither the general fund or any oth Contributions, Transfers, and Capet for Items 1a-1cor If Yes for Item 1d. | erfund. Dital Projects | ent year and | | |
| Have capital project cost overruns occ general fund operaUonal budget? Include transfers used to cover operating deficiency of the District's Projected COATA ENTRY: Enter an explanation If Not Me 1a. MET- Projected contributions have not Explanation: (required If NOT met) | cits Ineither the general fund or any oth Contributions, Transfers, and Capet for Items 1a-1cor If Yes for Item 1d. changed since budget adoption by more | erfund. Dital Projects Tethan the standard for the curr | | two subsequent fiscal years. | |
| Have capital project cost overruns occ general fund operaUonal budget? Include transfers used to cover operating deficiency of the District's Projected COATA ENTRY: Enter an explanation If Not Media. MET- Projected contributions have not Explanation: | cits Ineither the general fund or any oth Contributions, Transfers, and Capet for Items 1a-1cor If Yes for Item 1d. changed since budget adoption by more | erfund. Dital Projects Tethan the standard for the curr | | two subsequent fiscal years. | |

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| | sfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. red, by fund, and whether transfers are ongoing or one-time Innature. If ongoing, explain the district's plan, with time frames, for reducing or ellmInalIng |
|--|---|
| Explanation: (required if NOTmet) | The District continues to set aside funds for the Barstow Intermediate School renovation and the STRSIPERS cost increases. |
| 1d. NO-Therehavebeennocapita | al project cost overruns occurring since budget adoption that may impact the general fund operational budget. |
| Project Information: (required ifYES) | |
| | |
| | |
| | |
| | |

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

 $^1 lnclude\ mult lyear\ commitments,\ mult lyear\ debt\ agreements,\ and\ new\ programs\ or\ contracts\ that\ result\ lnlong-term\ obligations.$

| SSA. Identification of the Distric | t's L <u>ona-te</u> | erm_Commitments | | | | |
|--|-------------------------|--|-----------------|------------------------------|--|--|
| | | | | | and Itwlll onlybenecessary to click the apondata exist, click the appropriate button | |
| a. Dees your district have leading (If No, skip Items 1band 2) | | | | Yes | | |
| b. If Yes to Item 1a, have new since budget adoption? | w long-term (| (multiyear) commitments been Inco | urred | Yes | | |
| If Yes to Item 1a, Itst (or update benefits other than pension) | te) all new an | nd existing multiyear commitments OPEB is dlsc!osed In ItemS7A. | and required ar | nnual debt service | amounts. Do not Include long-term comm | nitments for postemployment |
| Tune of Comm!tment | # of Years Remalnin" | Fundinn Sources *Reve | | Object Codes Us | sed For: ebt Service " Exnend!tures' | Principal Balance as of Ju[u 1 2017 |
| Capital Leases | | | | | | • |
| Certificates of Participation General Obligation Bonds | 20 | Fund51 | | Fund 51 | | 12 183551 |
| Supp Early Retirement Program | 20 | Fullus I | | runu 51 | | 12 103331 |
| State School Bullding Loans | | | | | | |
| Compensated Absences | 1 | Proll FundsF01 11 13 | | Pav°roll Fundsfl | F01 11.13\ | 695996 |
| Other Long-term Commitments (do n | ot Include Of | PEB': | | | | |
| GO Bond November 2016 Election | 30 | Fund 51 | | Fund 51 | | 15000000 |
| | | | | | | |
| | | | | | | |
| | | | | | <u>.</u> | |
| | | | | | | |
| | | | | | | |
| TOTAL: | | | | | | 27 879547 |
| | | | | | | |
| | | Prior Year {2016-17) Annual Payment | (201 | nt Year 17-18) Payment | 1st Subsequent Year (2018-19) Annual Payment | 2nd Subsequent Year (2019-20) Annual Payment |
| re of Commitment "continu | ued' | " P&[' | " P | & JI | IP & n | fP & I∖ |
| Capital Leases | | [| | <u></u> | | |
| Certificates of Participation General Obligation Bonds | | 830 198 | | 847 588 | 857008 | 865 588 |
| Supp Early Retirement Program | | 000 190 | | 047 300 | 037 000 | 003300 |
| State School Bulld!ng Loans | | | | | | |
| Compensated Absences | | 695 996 | | | | |
| Other Long- erm Comm1'tments (cont GO Bond November 2016 Election | | | | | 458 968 | 683 846 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total Applie | al Payments: | 1,526 194 | | 047 500 | 4045.070 | 1549 434 |
| | | eased over prior year (2016-17)? | 1 | 847 588 No | 1 315 976 No | Yes |
| · | - | | | | | |

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| SSB. Comparison of the Distric | t's Annual <u>Payments to Prior Year Annual Payment</u> |
|---|---|
| DATA ENTRY: Enter an explanation | lfYes. |
| Yes-Annual payments for lor funded. | ng-term commitments have Increased Inone or more of the current or two subsequent fiscal years. Explain how the Increase In annual payments will be |
| Explanation: (Required if Yes to increase Intotal annual payments) | The District passed a GO Bond Election Jn 2016. Series A was Issued In Fall 2017. |
| | |
| SGC. Identification of Decrease | es to <u>Funding</u> Sources Usedto <u>Pay Long-term</u> Commitments |
| DATA ENTRY: Click the appropriate | eYes or No button In Item 1; If Yes, an explanation Is required in Item 2. |
| 1. Wm 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 No |
| 2 No • Funding sources will n | ot 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) | |
| | |

57. Unfunded Liabilities

 $Identify any changes \ In estimates for unfunded \ Ilab! Ilt! es since budget adoption, and indicate \ whether the changes are the result of a new actuarial valuation.$

| | Identification of the District's Estimated Unfunded Liability for Poster | | | | | | | |
|----|--|---------------------------|----------------------------------|---------------|----------------------|-----------------|----------------|-----------|
| | ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adnterim data InItems 2-4. | doption data that | exist (Form 01CS, | , Item S7A) v | vIII be extracted; c | otherwise, ente | er Budget Ador | ption and |
| 1. | a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip Items 1b-4) | No | | | | | | |
| | b. If Yes to Item 1a, have there been changes since budget adoption InOPEB IJabIlities? | | | | | | | |
| | _ | nla | | | | | | |
| | c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? | nla | | | | | | |
| | | | Budget Adoption | าท | | | | |
| 2. | OPEB Liabllities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liabllity (UAAL) | | (Form 01CS, Item S | | First Interim | | | |
| | 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. | i | | | | | | |
| 3. | OPEB Contributions a. OPES annual required contribution (ARC) per actuarial valuation or Alternati Measurement Method Current Year {2017-18} 1st Subsequent Year {2018-19} 2nd Subsequent Year (2019-20) | tive | Budget Adoption Form 01CS tem | | First Interim | <u> </u> | | |
| | b, OPEB amount contributed (for this purpose, Include premiums paid to a self- (Funds 01-70, objects 3701-3752) Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) | Insurance fund) — — — — — | | 0.00 | | 0.00 | | |
| | 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) | _ _ _ _ | | | | | | |
| | d, Number of retirees receiving OPEB benefits Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) | _ _ _ | | | | | | |
| 4. | Comments: | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

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| 578. Identification of the District's Unfunded Liability for Self-insurance Pro9rams | | | | | |
|--|--|---|--|--|--|
| | ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. Budg terimdata in items 2-4. | et Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwlse, enter Budget Adoption and | | | |
| 1. | Does your district operate any self-Insurance programs such as workers' compensation, employee health and welfare, or property and liabIllty? (Donotinclude OPES; which Iscovered In Section 87A) (If No, skip Items 1b-4) | No | | | |
| | b. If Yes to item 1a, have there been changes since budget adoption Inself-Insurance llabilities? | | | | |
| | | nla | | | |
| | c. If Yesto Item 1a, have there been changes since budget adoption Inself-insurance contributions? | n/a | | | |
| 2. | Self-Insurance Liab!litles a. Accrued llability for self-Insurance programs b. Unfunded liability for self-insurance programs | Budget Adoption (Form01CS, Item 878) First 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) | Budget Adoption Form 01CS. Item 878 First 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: | | | | |
| | | | | | |
| | | | | | |

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58. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, Indicate the date of the required board meeting. Compare the Increase in new commitments to the projected Increase In ongoing revenues and explain how these commitments will be funded infuture 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.

| SBA. | Cost Analysis of District's Labor Ag | reements Certificated (Non-mana | agement) Employees | | |
|----------------|---|---|------------------------------|--|--------------------------------|
| DATA | ENTRY: Cilek the appropriate Yes or No b | utton for "Status of Certificated Labor Ac | greements as of the Previous | Reporting Period." There are no extrac | tions Inth!s section. |
| Status | of Certificated Labor Agreements as coll certificated labor negotiations settled as | of the Previous Reporting Period | Yes | | |
| | 11110,00111 | ando wan oodaan ooza. | | | |
| Certifi | cated (Non-management) Salary and B | enefit Negotiations Prior Year (2nd Interim) | Current Year 2017-18 | 1st Subsequent Year 2018-19 | 2nd Subsequent Year 2019-20 |
| | er of certificated (non-management) full- qu!valent (FTE) positions | 259.0 | 271.0 | 275.0 | 275.0 |
| 1a. | If Yes, and | beensettled since budget adoption? I the corresponding public disclosure do I | | , , , | |
| 1b. | Are any salary and benefit negotiations s If Yes. cor | still unsettled? nplete questions 6 and 7. | No | | |
| Negoti: 2a. | ations Settled Since Budget Adoption Per Government Code Section 3547.5(a | | | | |
| 2b. | Per Government Code Section 3547.5(b certified by the district superintendent ar | | | | |
| 3. | Per Government Code Section 3547.5(c to meet the costs of the collective barg | · | n/a | | |
| | If Yes, dat | e of budget revision board adoption: | | | |
| 4. | Period covered by the agreement: | Begin Date: | E | nd Date: | _ _ |
| S. | Salary settlement: | | Current Year (2017-18) | 1st Subsequent Year {2018-19} | 2nd Subsequent Year (2019-20) |
| | Is the cost of salary settlement Included projections (MYPs)? | d Inthe Interimand multIyear | (2017-10) | (2010-19) | (2013-20) |
| | Total cost | One Year Agreement of salary settlemer:it | | | I |
| | % change | h salary schedule from prior year ' | | | |
| | Total cost | Multiyear Agreement of salary settlement | | | |
| | | e in sa!ary schedule from prior year er text, such as "Reopener") | | | |
| | ldentify th | e source of funding that will be used to s | upport multiyear salary comn | nitments: | |
| | | | | | |

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| Negoti | ations Not Settled | | | |
|------------------|---|----------------------------------|---|----------------------------------|
| 6. | Cost of a one percent increase in salary and statutory benefits | | = | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2017-18) | (2018-19) | (2019-20) |
| 7. | Amount Included for any tentative salary schedule Increases | | | |
| | • | | | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certifi | cated (Non-management) Health and Welfare (H&W) Benefits | (2017-18) | (2018-19) | (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 | | | |
| Certifi Since | cated (Non-management) Prior Year Settlements Negotiated Budget Adoption | | | |
| Are an | y new costs negollated since budget adoption for prior year nents Included Inthe Interim? | | | |
| ottion | IfYes, amount of new costs Included Inthe Interim and MYPs IfYes, explainthe nature of the new costs: | | | l |
| | i res, explaintienature of the new costs. | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certifi | cated (Non-management) Step and Column Adjustments | (2017-18) | (2018-19) | (2019-20) |
| | | | | |
| 1. 2. | Are step & column adjustments included In the Interim and MYPs? Cost of step & column adjustments | | | |
| 3. | Percent change Instep & column over prior year | | | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certifi | cated (Non-management) Attrition (layoffs and retirements) | (2017-18) | (2018-19) | (2019-20) |
| | | | · | · · · · · · |
| 1. | Are savings from attrition Included Inthe budget and MYPs? | | | |
| 2. | Are additionar H&W benefits for those laid-off or retired employees included inthe interim and MYPs? | | | |
| | | | | |
| | cated (Non-management) •Other | | | |
| List otl | ner significant contract changes that have occurred since budget adoption and | the cost impact of each change (| I.e., class size, hours of employment, le | eave of absence, bonuses, etc.): |
| | | | | |
| | | | | |
| | | | | |
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| 588. C | Cost <u>Analysis of</u> District's Labor A <u>qre</u> | <u>ements -</u> Classified (<u>Non-manag</u> | ement) Employees | | | |
|--------|--|--|---|--|---|--------------------------------|
| DATA | ENTRY: Ciiek the appropriate Yes or No bu | utton for "Status of Classified Labor Agre | eements as of the Previ | ous Reporting Pe | riod." There are no extraction | ons Inthis section. |
| | of Classifled Labor Agreements as of thall classified labor negotiations settled as of | budget adoption? | | | | |
| | | plete number of FTEs, then skip to sect nue with section SSB. | ion SBC. | No | | |
| Classi | fied (Non-management) Salary and Bene | efit Negotiations Prior Year (2nd Interim) 2016-1 | Current Year 2017-18 | 1s | t Subsequent Year 2018-19 | 2nd Subsequent Year 2019-20 |
| | er of classified (non-management) ositions | 239.0 | 2 | 52.0 | 255.0 | 257.0 |
| 1a. | If Yes, and t | peensettled since budget adoption? the corresponding public disclosure do the corresponding pub!lc disclosure do lete questions 6 and 7. | cuments have been file cuments have not been | No d with the COE, co filed with the COE | emplete questions 2 and 3, , complete questions 2-5. | |
| 1b. | Are any salary and benefit negotiations st lf Yes, com | Ill unsettled? plete questions 6 and 7. | | Yes | | |
| | ations Settled Since Budget Adoption Per Government Code Section 3547.S(a) | , date of public disclosure board meeting | ng: | | | |
| 2b. | Per Government Code Section 3547.5(b), certified by the district superintendent an lfYes, date | | | | | |
| 3. | Per Government Code Section 3547.S(c) to meet the costs of the collective barga | | | nla | | |
| | If Yes, date | of budget revision board adoption: | | | | |
| 4. | Period covered by the agreement: Begin Date: End Date: | | | - - | | |
| 5. | Salary settlement: | | Current Year | 1s | t Subsequent Year | 2nd Subsequent Year |
| | Is the cost of salary settlement Included I projections (MYPs)? | Inthe Interim and mult!year | (2017-18) | | (2018-19) | (2019-20) |
| | Total cost of | One Year Agreement | | | | |
| | %changei | nsalary schedule from prior year or | | | | |
| | Total cost | Multiyear Agreement of salary settlement | | | | |
| | | in salary schedule from prior year text, such as "Reopener") | | | | |
| | Identify the | e source of funding that will be used to s | upport mulllyear salary | commitments: | | |
| | | | | | | |
| Negot | iations NotSettled | | | | | |
| 6. | Cost of a one percent Increase Insalary a | and statutory benefits | | | | |
| | | | Current Year | 1: | st Subsequent Year | 2nd Subsequent Year |
| 7 | Amount Included for any tentative salary | schedule incresses | (2017-18) | | (2018-19) | (2019-20) |

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| | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|------------------------------------|--|---------------------|
| Classified (Non-management) Health and Welfare (H&W) Benefits | (2017-18) | (2018-19) | (2019-20) |
| Are costs of H&W benefit changes Included Inthe interim and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change InH&W cost over prior year | | | |
| Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption | | | |
| ore any new costs negotlated since budget adoption for prior year ettlements Included In the Interim? If Yes, amount of new costs Included In the interim and MYPs If Yes, explainthe nature of the new costs: | | | 1 |
| | | | |
| | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (Non-management) Step and Column Adjustments | (2017-18) | (2018-19) | (2019-20) |
| Are step & column adjustments Included In the Interim and MYPs? Cost of step & column adjustments Percent change In step & column over prior year | | | |
| | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (Non-management) Attrition (layoffs and retirements) | (2017-18) | (2018-19) | (2019-20) |
| Are savings from attrition Included Inthe Interim and MYPs? | | | |
| Are addltlonal H&W benefits for those laid-off or retired employees included in the Interim and MYPs? | | | |
| - | | | |
| Classified {Non-management) • Other ist other significant contract changes that have occurred since budget adoption and | the cost impact of each (I.e., hou | rs of employment, leave of absence, bo | onuses, etc.): |
| | | | |
| | | | |
| | | | |
| | | | |

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| SBC. | Cost Analysis of District's Labor Agree | ements • Management/Supe | rvisor/Confidential Employe | <u>ees</u> | |
|----------------------|---|--|--|-------------------------------------|-----------------------------------|
| | ENTRY: Cl!ck the appropriate Yes or No butt section. | on for "Status of ManagemenUSu _l | pervisor/Confidentl al Labor Agre | ements as of the Previous Reporting | period." There are no extractions |
| <u>Sta</u> tus | of ManagemenUSupervisor/Confidential Were all managerial/confidential labor negot if Yes or <i>nla</i> , complete number of FTEs, the If No, continue with section SSC. | abor Agreements, as of the Preliations settled as of budget adoption skip to 89. | vious <u>R</u> eportIn <u>n P•r lod</u> on? | | |
| Manaç | gement/Supervisor/Confidential Salary and | d Benefit Negotiations Prior Year (2nd Interim) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| | er of management, supervisor, and ential FTE positions | 28.0 | 34.0 | | 34.0 34.0 |
| 1a. | • | peen settled since budget adoption lete question 2. ete questions 3 and 4. | ? | | |
| 1b. | Are any salary and benefit negotiations still If Yes, comp | unsettled? lete questions 3 and 4. | n/a_ | | |
| <u>Negoti</u> 2. | ations Settled Since Budget Adoption Salary settlement: | | Current Year *2017-181 | 1st Subsequent Year 12018-19\ | 2nd Subsequent Year 12019-201 |
| | Is the cost of salary settlement Included In projections (MYPs)? | the interim and multlyear | 2011 101 | 12010 101 | 2010 20 |
| | Total cost of | salary settlement | | | |
| | | alary schedule from prior year ext, such as "Reopener") | | | |
| Negoti 3. | ations Not Settled Cost of a one percent Increase In salary a | nd statutory benefits | | - | |
| | , | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| 4. | Amount included for any tentative salary so | chedule Increases | (2017-18) | (2018-19) | {2019-20} |
| | | - | | | |
| Mana | gement/Supervisor/Confidential | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Health | and Welfare (H&W) Benefits | <u>-</u> | (2017-18) | (2018-19) | {2019-20} |
| 1. 2. 3. 4. | Are costs of H&W benefit changes Included Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change In H&W cost ov | | | | |
| | | - - | | | |
| Manaç | gement/Supervisor/Confidential | | Current Year | 1stSubsequentYear | 2nd Subsequent Year |
| Step a | and Column Adjustments | | (2017-18) | (2018-19) | (2019-20) |
| 1. 2. 3. | Are step & column adjustments included Ir Cost of step & column adjustments Percent change in step and column over p | | | | |
| Mana | gement/Supervisor/Confidential | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |

- Other Benefits (mlleage, bonuses, etc.)
- 1. Are costs of other benefits Included in the Interim and MYPs?
- 2. Total cost of other benefits
- 3. Percent change In cost of other benefits over prior year

2017-18 First Interim General Fund School <u>District Criteria (Artal Standards Review</u>

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59. 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.

| 59A. | dentification of Other Fun | ds with Negative Ending Fund Balances | | | |
|------|---|--|-------------------------------|---|--|
| DATA | ENTRY:Ciiektheappropriate | button In Item 1. Jf Yes, enter data In Item 2 and provide the r | reports referenced In Item 1. | | |
| 1. | Are any funds other than the balance at the end of the curr | e general fund projected to have a negative fund entfiscal year? | No | | |
| | If Yes, prepare and submit to each fund. | the reviewing agency a report of revenues, expenditures, ar | nd changes Infund balance (e | .g., an interimfund report) and a multlyear projection report for | |
| 2. | 2. If Yes, identify each fund, by name and number, that Is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explainthe plan for how and when the problem(s) will be corrected. | | | | |
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ADDITIONAL FISCAL INDICATORS

| ADDITIONAL FISCAL INDICATORS | | | |
|---|--|---|--------------------------|
| The following fiscal Indicators are designed to provide add may alert the reviewing agency to the need for add!tlonal r | litional datafor reviewing agencies. A "Yes" answer to review. | any single Indicator does not necessarily suggest | a cause for concern, but |
| DATA ENTRY: Cilek the appropriate Yes or No button for | Items A2 through A9; Item A1 Is automatically complete | ted based on data from Criterion 9. | |
| A1. Docashflowprojec1ions show that the dlstrlc1 w!l negative cash balance Inthe general fund? (Data fare used to determine Yes or No) | | No | |
| A2. Is the system of personnel position control independent | ndent from the payroll system? | Yes | |
| A3. Is enrollment decreasing Inboth the prior and curr | rentfiscal years? | No | |
| A4. Are new charter schools operating Indistric1 boun- enrollment, either in the prior or current fiscal year | | No | |
| AS. Hasthedlstrlc1entered Intoa bargaining agreemed or subsequent fiscal years of the agreement wou are expec1ed to exceed the projec1ed state funded | ld result Insalary Increases that | No | |
| A6. Does the distric1 provide uncapped (100% employees? | yer paid) health benefits for current or | No | |
| A7. Is the district's financial system independent of the | e county office system? | No | |
| AB. Does the district have any reports that Indicate fis Code Sect1on 42127.S(a)? {If Yes, provide copie | | No | |
| A9. Havetherebeenpersonnel changes Inthe superir official positions within the last 12 months? | ntendent or chief business | Yes | |
| When providing comments for additional fiscal Indicators, | please Include the Item number applicable to each co | mment. | |
| Comments: Reyna Garcia assu (optional) | med CBO duties as of the 2017w18 year | | |

End of School District First Interim Criteria and Standards Review

Barstow Unified อัลเกิดหนายังครับแห่ง SACS Financial Reporting Software w 2017.2.0 File: csl (Rev 03/28/2017)

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