

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

2017-2018



FIRST INTERIM REPORT

Approval at the December 12, 2017 Regular Meeting of the Board of Education

Prepared and Reviewed by:

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2017-2018 FIRST INTERIM REPORT

TABLE OF CONTENTS

| | | |
|--------------|---|-----------|
| I. | General Fund | |
| | a. Narrative | 1 |
| | b. 2017-18 Summary Unrestricted/Restricted | 5 |
| | c. Components of Ending Fund Balance | 11 |
| II. | Cash Flow Worksheet | 15 |
| III. | Multi Year Projections | 19 |
| IV. | Average Daily Attendance | 27 |
| V. | Criteria and Standards Review | 31 |
| VI. | Summary of Interfund Activities | 59 |
| VII. | Other Funds | 63 |
| VIII. | Technical Review Checklist | 79 |

**CRITERIA AND STANDARDS FOR REVIEWING
SCHOOL DISTRICT INTERIM REPORTS**

The following narrative is presented in the same sequence as the accompanying **2017-18 First Interim General Fund Summary – Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance**. Individual summaries of unrestricted and restricted General Fund Revenue and Expenditures are also included.

A) REVENUE

- 1) Property Tax/LCFF – Projected LCFF sources increased \$12,678 to account for higher prior year taxes. Projection for current year secured property tax is 5.5% over prior year collections.
- 2) Federal Revenue – Federal revenue projections increased \$25,486 based on award allocations of federal grants.
- 3) Other State Revenue – Other State revenue increased \$1,139,638 primarily due to accounting for the State STRS On-behalf payment, one-time discretionary funds for outstanding mandate claims, Proposition 39 funding allocation for the final year and a three-year grant for tobacco-use prevention education. Other adjustments include the mandate block grant, career technical education, and lottery projections.
- 4) Other Local Revenues – Other local revenue increased by \$54,524 for CalSTRS defined benefit supplement refunds, donations, and other local income.

B) EXPENDITURES

- 1) Certificated Salaries – This category increased a total of \$464,135 for negotiated salary settlement agreements, as well as changes in certificated personnel. Offsets and other adjustments include savings from retirements and normal attrition.
- 2) Classified Salaries – This category increased by \$161,830 for negotiated salary settlement agreements, as well as various classified personnel adjustments.
- 3) Employee Benefits – The benefit category increased by \$641,338 due primarily to negotiated settlements and accounting for the State STRS On-behalf payment.
- 4) Books and Supplies – An increase of \$485,095 in Books and Supplies is a result of budgeting for expenditures in both restricted and unrestricted carryover funds, which include Federal, State, and Local programs.
- 5) Services and Other Operating Expenditures – This category has increased expenditures of \$975,783 as a result of special education, facility repairs, software, costs funded through donations, and allocated carryover funds from various programs.
- 6) Capital Outlay – Capital Outlay has an increase of \$287,743 due to allocations for facilities projects, furniture and technology equipment.

- 7) Other Outgo – This category had a net decrease of \$38,600 due to offsetting adjustments for pass-through payments to College and Career Advantage (ROP).
- 8) Transfer of Indirect/Direct Support Costs – No changes at First Interim.

D. OTHER FINANCING SOURCES AND USES

- 1) Interfund Transfers
 - a) Transfers In – Eliminated the assumed \$125,000 transfer in.
 - b) Transfers Out – Added \$125,000 transfer to the Special Reserve for Non-Capital Outlay (Fund 17) committed to maintain the Basic Aid Differential Reserve according to Board Policy 3001.

F. FUND BALANCE

Fund balance meets requirements, as it is not less than the sum of its components.

SUMMARY

CASH FLOW ANALYSIS

Requirements are met as an analysis indicates that there will not be a negative cash balance at or before the end of the fiscal year.

MULTI-YEAR COMMITMENTS

There have been no multi-year commitments in the General Fund since budget adoption.

CONCLUSION

At this time in the fiscal year, the District is in a satisfactory financial condition. It is recommended that, based upon the First Period Interim Report, the Governing Board approve the following:

1. A positive certification that this District will be able to meet its financial obligations at year-end and two subsequent fiscal years.
2. Revisions to the Original Adopted Budget as outlined in this report.

**Laguna Beach Unified
School District
2017-18
First Interim Report**

General Fund Summary

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 51,960,080.00 | 51,960,080.00 | 2,154,969.26 | 51,972,758.00 | 12,678.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 864,148.00 | 864,148.00 | 64,899.59 | 889,634.00 | 25,486.00 | 2.9% |
| 3) Other State Revenue | | 8300-8599 | 2,535,231.00 | 2,535,231.00 | 194,231.21 | 3,674,869.00 | 1,139,638.00 | 45.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,816,789.00 | 2,816,789.00 | 492,003.17 | 2,871,313.00 | 54,524.00 | 1.9% |
| 5) TOTAL, REVENUES | | | 58,176,248.00 | 58,176,248.00 | 2,906,103.23 | 59,408,574.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 22,298,798.00 | 22,298,798.00 | 5,192,432.71 | 22,762,933.00 | (464,135.00) | -2.1% |
| 2) Classified Salaries | | 2000-2999 | 8,333,721.00 | 8,333,721.00 | 1,612,413.71 | 8,495,551.00 | (161,830.00) | -1.9% |
| 3) Employee Benefits | | 3000-3999 | 11,926,262.00 | 11,926,262.00 | 3,265,511.34 | 12,567,600.00 | (641,338.00) | -5.4% |
| 4) Books and Supplies | | 4000-4999 | 2,607,610.00 | 2,607,610.00 | 1,118,328.75 | 3,092,705.00 | (485,095.00) | -18.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,548,167.00 | 8,548,167.00 | 2,527,488.95 | 9,523,950.00 | (975,783.00) | -11.4% |
| 6) Capital Outlay | | 6000-6999 | 1,195,549.00 | 1,195,549.00 | 563,001.37 | 1,483,292.00 | (287,743.00) | -24.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 411,096.00 | 411,096.00 | 105,618.82 | 372,496.00 | 38,600.00 | 9.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 55,321,203.00 | 55,321,203.00 | 14,384,795.65 | 58,298,527.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,855,045.00 | 2,855,045.00 | (11,478,692.42) | 1,110,047.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 125,000.00 | 125,000.00 | 0.00 | 0.00 | (125,000.00) | -100.0% |
| b) Transfers Out | | 7600-7629 | 2,265,000.00 | 2,265,000.00 | 165,000.00 | 2,390,000.00 | (125,000.00) | -5.5% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,140,000.00) | (2,140,000.00) | (165,000.00) | (2,390,000.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 715,045.00 | 715,045.00 | (11,643,692.42) | (1,279,953.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,620,846.00 | 5,620,846.00 | | 7,466,970.00 | 1,846,124.00 | 32.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,620,846.00 | 5,620,846.00 | | 7,466,970.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,620,846.00 | 5,620,846.00 | | 7,466,970.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,335,891.00 | 6,335,891.00 | | 6,187,017.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 50,000.00 | 50,000.00 | | 50,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 2,570,846.00 | 2,570,846.00 | | 2,556,678.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 715,045.00 | 715,045.00 | | 530,339.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,000,000.00 | 3,000,000.00 | | 3,050,000.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 51,960,080.00 | 51,960,080.00 | 2,154,969.26 | 51,972,758.00 | 12,678.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 950.00 | 950.00 | 242.00 | 950.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 561,364.00 | 561,364.00 | 17,565.25 | 988,401.00 | 427,037.00 | 76.1% |
| 4) Other Local Revenue | | 8600-8799 | 1,272,959.00 | 1,272,959.00 | 492,003.17 | 1,327,483.00 | 54,524.00 | 4.3% |
| 5) TOTAL, REVENUES | | | 53,795,353.00 | 53,795,353.00 | 2,664,779.68 | 54,289,592.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 19,667,419.00 | 19,667,419.00 | 4,488,531.42 | 19,918,645.00 | (251,226.00) | -1.3% |
| 2) Classified Salaries | | 2000-2999 | 6,030,236.00 | 6,030,236.00 | 1,194,193.49 | 6,144,594.00 | (114,358.00) | -1.9% |
| 3) Employee Benefits | | 3000-3999 | 8,963,944.00 | 8,963,944.00 | 2,892,818.32 | 9,007,050.00 | (43,106.00) | -0.5% |
| 4) Books and Supplies | | 4000-4999 | 2,147,372.00 | 2,147,372.00 | 1,044,172.06 | 2,518,528.00 | (371,156.00) | -17.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,091,801.00 | 5,091,801.00 | 1,542,469.76 | 5,591,331.00 | (499,530.00) | -9.8% |
| 6) Capital Outlay | | 6000-6999 | 768,000.00 | 768,000.00 | 551,880.53 | 1,176,744.00 | (408,744.00) | -53.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 201,096.00 | 201,096.00 | 79,886.80 | 162,496.00 | 38,600.00 | 19.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (21,254.00) | (21,254.00) | 0.00 | (27,452.00) | 6,198.00 | -29.2% |
| 9) TOTAL, EXPENDITURES | | | 42,848,614.00 | 42,848,614.00 | 11,793,952.38 | 44,491,936.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 10,946,739.00 | 10,946,739.00 | (9,129,172.70) | 9,797,656.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 125,000.00 | 125,000.00 | 0.00 | 0.00 | (125,000.00) | -100.0% |
| b) Transfers Out | | 7600-7629 | 2,265,000.00 | 2,265,000.00 | 165,000.00 | 2,390,000.00 | (125,000.00) | -5.5% |
| 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 | (8,091,694.00) | (8,091,694.00) | 0.00 | (8,563,985.00) | (472,291.00) | 5.8% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (10,231,694.00) | (10,231,694.00) | (165,000.00) | (10,953,985.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 715,045.00 | 715,045.00 | (9,294,172.70) | (1,156,329.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,050,000.00 | 3,050,000.00 | | 4,786,668.00 | 1,736,668.00 | 56.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,050,000.00 | 3,050,000.00 | | 4,786,668.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,050,000.00 | 3,050,000.00 | | 4,786,668.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,765,045.00 | 3,765,045.00 | | 3,630,339.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 50,000.00 | 50,000.00 | | 50,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 715,045.00 | 715,045.00 | | 530,339.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,000,000.00 | 3,000,000.00 | | 3,050,000.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 863,198.00 | 863,198.00 | 64,657.59 | 888,684.00 | 25,486.00 | 3.0% |
| 3) Other State Revenue | | 8300-8599 | 1,973,867.00 | 1,973,867.00 | 176,665.96 | 2,686,468.00 | 712,601.00 | 36.1% |
| 4) Other Local Revenue | | 8600-8799 | 1,543,830.00 | 1,543,830.00 | 0.00 | 1,543,830.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 4,380,895.00 | 4,380,895.00 | 241,323.55 | 5,118,982.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,631,379.00 | 2,631,379.00 | 703,901.29 | 2,844,288.00 | (212,909.00) | -8.1% |
| 2) Classified Salaries | | 2000-2999 | 2,303,485.00 | 2,303,485.00 | 418,220.22 | 2,350,957.00 | (47,472.00) | -2.1% |
| 3) Employee Benefits | | 3000-3999 | 2,962,318.00 | 2,962,318.00 | 372,693.02 | 3,560,550.00 | (598,232.00) | -20.2% |
| 4) Books and Supplies | | 4000-4999 | 460,238.00 | 460,238.00 | 74,156.69 | 574,177.00 | (113,939.00) | -24.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,456,366.00 | 3,456,366.00 | 985,019.19 | 3,932,619.00 | (476,253.00) | -13.8% |
| 6) Capital Outlay | | 6000-6999 | 427,549.00 | 427,549.00 | 11,120.84 | 306,548.00 | 121,001.00 | 28.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 210,000.00 | 210,000.00 | 25,732.02 | 210,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 21,254.00 | 21,254.00 | 0.00 | 27,452.00 | (6,198.00) | -29.2% |
| 9) TOTAL, EXPENDITURES | | | 12,472,589.00 | 12,472,589.00 | 2,590,843.27 | 13,806,591.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (8,091,694.00) | (8,091,694.00) | (2,349,519.72) | (8,687,609.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 8,091,694.00 | 8,091,694.00 | 0.00 | 8,563,985.00 | 472,291.00 | 5.8% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 8,091,694.00 | 8,091,694.00 | 0.00 | 8,563,985.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | (2,349,519.72) | (123,624.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,570,846.00 | 2,570,846.00 | | 2,680,302.00 | 109,456.00 | 4.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,570,846.00 | 2,570,846.00 | | 2,680,302.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,570,846.00 | 2,570,846.00 | | 2,680,302.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,570,846.00 | 2,570,846.00 | | 2,556,678.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 2,570,846.00 | 2,570,846.00 | | 2,556,678.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

**Laguna Beach Unified
School District
2017-18
First Interim Report**

**Components of Ending Fund
Balance**

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**LAGUNA BEACH UNIFIED SCHOOL DISTRICT
FISCAL YEAR 2017-18
FIRST INTERIM
COMPONENTS OF ENDING FUND BALANCE**

| General Fund | |
|---|---------------------|
| ENDING FUND BALANCE | \$ 6,187,017 |
| <u>Nonspendable - (Revolving Cash)</u> | \$ 50,000 |
| <u>Restricted - (Categorical Programs)</u> | |
| Routine Restricted Maintenance | 2,556,678 |
| <u>Committed</u> | |
| <u>Assigned</u> | |
| Potential Onetime Expenditures | 530,339 |
| District Goals, GASB 75, Textbooks, Special Education, Litigation, Furniture & Equipment, and Facilities | |
| <u>Unassigned / Unappropriated</u> | |
| Reserve for Economic Uncertainties = 5% | 3,050,000 |
| State required reserve for economic uncertainty 3% | |
| Local requirement under Policy 3101: Financial Reserves 2% | |
| Fund Balance | \$ 6,187,017 |

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

| | |
|---|-------------------|
| General Fund Expenditures | 58,298,527 |
| General Fund Transfers Out to Other Funds | 2,390,000 |
| General Fund Expenditures and Transfers | 60,688,527 |

| Assigned | | |
|---|-------------|---------------------|
| Potential Onetime Expenditures | 0.9% | 530,339 |
| District Goals, GASB 75, Textbooks, Special Education, Litigation, Furniture & Equipment, and Facilities | | |
| Unassigned | | |
| State Minimum Reserve Level | 3.0% | 1,820,656 |
| District Minimum Reserve Level | 2.0% | 1,229,344 |
| Assigned and Unassigned Balances | 5.9% | \$ 3,580,339 |

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**Laguna Beach Unified
School District
2017-18
First Interim Report**

Cash Flow Worksheet

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| | | July | August | September | October | November | December | January | February |
|--|--------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | 7,543,615.00 | 5,413,286.00 | 2,813,915.00 | 6,221,165.00 | 1,274,602.00 | 6,083,157.00 | 15,070,541.00 | 7,558,084.00 |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| 8010-8019 | Principal Apportionment | 82,231.00 | 82,231.00 | 227,817.00 | 82,231.00 | 0.00 | 145,586.00 | 32,892.00 | 37,278.00 |
| 8020-8079 | Property Taxes | 555,830.00 | 0.00 | 1,124,631.00 | 0.00 | 9,793,388.00 | 16,334,554.00 | 1,495,380.00 | 0.00 |
| 8080-8099 | Miscellaneous Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100-8299 | Federal Revenue | 0.00 | 1,938.00 | 59,881.00 | 3,081.00 | 686.00 | 29,182.00 | 17,211.00 | 1,878.00 |
| 8300-8599 | Other State Revenue | 0.00 | 162,000.00 | 24,990.00 | 7,240.00 | 187,174.00 | 314,948.00 | 374,830.00 | 245,040.00 |
| 8600-8799 | Other Local Revenue | 8,518.00 | 79,218.00 | 227,423.00 | 176,844.00 | 10,858.00 | 428,848.00 | 113,917.00 | 478,522.00 |
| 8910-8929 | Interfund Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8930-8979 | All Other Financing Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 646,579.00 | 325,387.00 | 1,664,742.00 | 269,396.00 | 9,982,106.00 | 17,253,118.00 | 2,034,230.00 | 762,718.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | | 247,645.00 | 528,700.00 | 2,294,895.00 | 2,121,193.00 | 2,190,943.00 | 9,460.00 | 4,338,361.00 | 2,167,241.00 |
| 2000-2999 | Classified Salaries | (10,387.00) | 456,370.00 | 451,489.00 | 715,541.00 | 745,007.00 | 742,290.00 | 831,027.00 | 708,649.00 |
| 3000-3999 | Employee Benefits | 800,085.00 | 562,283.00 | 703,240.00 | 1,199,903.00 | 1,014,560.00 | 791,316.00 | 1,628,042.00 | 321,969.00 |
| 4000-4999 | Books and Supplies | 36,666.00 | 541,424.00 | 237,540.00 | 302,699.00 | 49,912.00 | 140,410.00 | 128,710.00 | 136,528.00 |
| 5000-5999 | Services | 484,410.00 | 719,882.00 | 646,157.00 | 677,041.00 | 508,638.00 | 534,074.00 | 550,006.00 | 606,176.00 |
| 6000-6599 | Capital Outlay | 1,629.00 | 18,057.00 | 362,517.00 | 180,799.00 | 100,000.00 | 50,000.00 | 93,825.00 | 0.00 |
| 7000-7499 | Other Outgo | 19,642.00 | 20,962.00 | 19,642.00 | 45,374.00 | 0.00 | 0.00 | 35,130.00 | 10,798.00 |
| 7600-7629 | Interfund Transfers Out | 165,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,225,000.00 | 0.00 |
| All Other Financing Uses | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7630-7699 | All Other Financing Uses | 1,744,090.00 | 2,847,678.00 | 4,715,480.00 | 5,242,550.00 | 4,609,060.00 | 2,267,550.00 | 9,830,101.00 | 3,951,361.00 |
| TOTAL DISBURSEMENTS | | 2,854,847.00 | 4,376,372.00 | 8,414,384.00 | 8,446,867.00 | 8,903,643.00 | 10,492,110.00 | 17,023,504.00 | 8,074,066.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| 9111-9199 | Cash Not in Treasury | 285,941.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9200-9299 | Accounts Receivable | 994,584.00 | 269,391.00 | 137,241.00 | (54,486.00) | (3,477.00) | 1,816.00 | 13,717.00 | 549,659.00 |
| 9310 | Due From Other Funds | 0.00 | 0.00 | 108,895.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9320 | Stores | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9330 | Prepaid Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9340 | Other Current Assets | (67,212.00) | (8,661.00) | (65,861.00) | (221.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| 9490 | Deferred Outflows of Resources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 1,213,313.00 | 260,730.00 | 180,275.00 | (54,707.00) | (3,477.00) | 1,816.00 | 13,717.00 | 549,659.00 |
| Liabilities and Deferred Inflows | | | | | | | | | |
| 9500-9599 | Accounts Payable | 2,245,344.00 | 154,358.00 | (279,803.00) | (81,298.00) | 571,014.00 | 0.00 | (269,697.00) | 155,499.00 |
| 9610 | Due To Other Funds | 787.00 | 0.00 | (5,997,910.00) | 0.00 | 0.00 | 6,000,000.00 | 0.00 | 0.00 |
| 9640 | Current Loans | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9650 | Unearned Revenues | 0.00 | 183,452.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9690 | Deferred Inflows of Resources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 2,246,131.00 | 337,810.00 | (6,277,713.00) | (81,298.00) | 571,014.00 | 6,000,000.00 | (269,697.00) | 155,499.00 |
| Nonoperating | | | | | | | | | |
| 9910 | Suspense Clearing | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 85,354.00 | (77,080.00) | 6,457,988.00 | 26,591.00 | (574,491.00) | (5,999,184.00) | 283,414.00 | 394,160.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | (2,130,329.00) | (2,599,371.00) | 3,407,250.00 | (4,946,563.00) | 4,808,555.00 | 8,987,384.00 | (7,512,457.00) | (2,794,483.00) |
| F. ENDING CASH (A + E) | | 5,413,286.00 | 2,813,915.00 | 6,221,165.00 | 1,274,602.00 | 6,083,157.00 | 15,070,541.00 | 7,558,084.00 | 4,763,601.00 |
| ACCUALS AND ADJUSTMENTS | | | | | | | | | |

| Object | ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|----------------------|-----------------------|-----------------------|-----------------------|-------------|-------------|-----------------------|-----------------------|--------|
| | March | April | May | June | July | | | | | |
| A. BEGINNING CASH | 4,763,601.00 | 3,485,418.00 | 15,653,981.00 | 12,636,177.00 | | | | | | |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 181,378.00 | 37,278.00 | 37,278.00 | 180,802.00 | 0.00 | 0.00 | | 1,127,002.00 | 1,127,002.00 | |
| Property Taxes | 3,131,189.00 | 16,735,078.00 | 1,294,993.00 | 380,713.00 | 0.00 | 0.00 | | 50,845,756.00 | 50,845,756.00 | |
| Miscellaneous Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| Federal Revenue | 130,124.00 | 8,481.00 | 1,597.00 | 1,597.00 | 633,978.00 | 0.00 | | 889,634.00 | 889,634.00 | |
| Other State Revenue | 35,386.00 | 273,708.00 | 269.00 | 269.00 | 2,049,014.00 | 0.00 | | 3,674,868.00 | 3,674,868.00 | |
| Other Local Revenue | 94,032.00 | 71,486.00 | 193,819.00 | 193,819.00 | 794,009.00 | 0.00 | | 2,871,313.00 | 2,871,313.00 | |
| Interfund Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| All Other Financing Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| TOTAL RECEIPTS | 3,572,109.00 | 17,126,031.00 | 1,527,956.00 | 757,200.00 | 3,477,001.00 | 0.00 | 0.00 | 59,408,573.00 | 59,408,574.00 | |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 2,151,969.00 | 2,174,432.00 | 2,215,686.00 | 2,311,876.00 | 10,532.00 | 0.00 | | 22,762,933.00 | 22,762,933.00 | |
| Classified Salaries | 757,450.00 | 754,491.00 | 713,455.00 | 713,455.00 | 917,313.00 | 0.00 | | 8,495,550.00 | 8,495,551.00 | |
| Employee Benefits | 966,496.00 | 1,326,321.00 | 866,948.00 | 866,948.00 | 1,519,489.00 | 0.00 | | 12,567,600.00 | 12,567,600.00 | |
| Books and Supplies | 152,058.00 | 135,853.00 | 130,589.00 | 950,000.00 | 150,317.00 | 0.00 | | 3,092,706.00 | 3,092,705.00 | |
| Services | 717,768.00 | 601,332.00 | 563,506.00 | 1,063,506.00 | 1,851,456.00 | 0.00 | | 9,523,952.00 | 9,523,950.00 | |
| Capital Outlay | 113,492.00 | 0.00 | 66,987.00 | 0.00 | 495,987.00 | 0.00 | | 1,483,292.00 | 1,483,292.00 | |
| Other Outgo | 19,873.00 | 23,711.00 | 80,000.00 | 86,372.00 | 10,993.00 | 0.00 | | 372,497.00 | 372,496.00 | |
| Interfund Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 2,390,000.00 | 2,390,000.00 | |
| All Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| TOTAL DISBURSEMENTS | 4,879,106.00 | 5,016,140.00 | 4,637,171.00 | 5,992,157.00 | 4,956,087.00 | 0.00 | 0.00 | 60,688,531.00 | 60,688,527.00 | |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not in Treasury | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 285,941.00 | 285,941.00 | |
| Accounts Receivable | (1,250.00) | 1,643.00 | (1,806.00) | 0.00 | (2,136,569.00) | 0.00 | | (229,537.00) | (229,537.00) | |
| Due From Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 108,895.00 | 108,895.00 | |
| Stores | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| Prepaid Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| Other Current Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | (141,955.00) | (141,955.00) | |
| Deferred Outflows of Resources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| SUBTOTAL | (1,250.00) | 1,643.00 | (1,806.00) | 0.00 | (2,136,569.00) | 0.00 | 0.00 | 23,344.00 | 23,344.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | (30,064.00) | (57,029.00) | (93,217.00) | (144,937.00) | (1,261,053.00) | 0.00 | | 909,117.00 | 909,117.00 | |
| Due To Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 2,877.00 | 2,877.00 | |
| Current Loans | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| Unearned Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 183,452.00 | 183,452.00 | |
| Deferred Inflows of Resources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| SUBTOTAL | (30,064.00) | (57,029.00) | (93,217.00) | (144,937.00) | (1,261,053.00) | 0.00 | 0.00 | 1,095,446.00 | 1,095,446.00 | |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | | | | | | | | 0.00 | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | 28,814.00 | 58,672.00 | 91,411.00 | 144,937.00 | (875,516.00) | 0.00 | 0.00 | (1,072,102.00) | (1,072,102.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | (1,278,183.00) | 12,168,563.00 | (3,017,804.00) | (5,090,020.00) | (2,354,602.00) | 0.00 | 0.00 | (2,352,060.00) | (1,279,953.00) | |
| F. ENDING CASH (A + E) | 3,485,418.00 | 15,653,981.00 | 12,636,177.00 | 7,546,157.00 | | | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 5,191,555.00 | 5,191,555.00 | |

**Laguna Beach Unified
School District
2017-18
First Interim Report**

Multi-Year Projections

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| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 51,972,758.00 | 4.40% | 54,259,838.00 | 4.39% | 56,643,859.00 |
| 2. Federal Revenues | 8100-8299 | 889,634.00 | 0.00% | 889,634.00 | 0.00% | 889,634.00 |
| 3. Other State Revenues | 8300-8599 | 3,674,869.00 | -15.55% | 3,103,299.00 | 5.00% | 3,258,405.00 |
| 4. Other Local Revenues | 8600-8799 | 2,871,313.00 | 0.52% | 2,886,198.00 | 1.33% | 2,924,554.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 59,408,574.00 | 2.91% | 61,138,969.00 | 4.22% | 63,716,452.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 22,762,933.00 | | 23,099,628.00 |
| b. Step & Column Adjustment | | | | 245,695.00 | | 461,998.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 91,000.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 22,762,933.00 | 1.48% | 23,099,628.00 | 2.00% | 23,561,626.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 8,495,551.00 | | 8,443,643.00 |
| b. Step & Column Adjustment | | | | 3,905.00 | | 67,548.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (55,813.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 8,495,551.00 | -0.61% | 8,443,643.00 | 0.80% | 8,511,191.00 |
| 3. Employee Benefits | 3000-3999 | 12,567,600.00 | 7.01% | 13,448,928.00 | 7.31% | 14,432,588.00 |
| 4. Books and Supplies | 4000-4999 | 3,092,705.00 | -11.98% | 2,722,158.00 | -8.86% | 2,481,030.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 9,523,950.00 | -3.52% | 9,188,702.00 | 2.90% | 9,454,914.00 |
| 6. Capital Outlay | 6000-6999 | 1,483,292.00 | -4.66% | 1,414,202.00 | 35.05% | 1,909,893.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 372,496.00 | 3.35% | 384,979.00 | 3.02% | 396,610.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 2,390,000.00 | 0.00% | 2,390,000.00 | 0.00% | 2,390,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 60,688,527.00 | 0.67% | 61,092,240.00 | 3.35% | 63,137,852.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (1,279,953.00) | | 46,729.00 | | 578,600.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 7,466,970.00 | | 6,187,017.00 | | 6,233,746.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,187,017.00 | | 6,233,746.00 | | 6,812,346.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 50,000.00 | | 50,000.00 | | 50,000.00 |
| b. Restricted | 9740 | 2,556,678.00 | | 2,556,678.00 | | 2,556,678.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 530,339.00 | | 572,068.00 | | 1,035,668.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,050,000.00 | | 3,055,000.00 | | 3,170,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 6,187,017.00 | | 6,233,746.00 | | 6,812,346.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 3,050,000.00 | | 3,055,000.00 | | 3,170,000.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 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) | | 3,050,000.00 | | 3,055,000.00 | | 3,170,000.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 5.03% | | 5.00% | | 5.02% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 2,873.00 | | 2,838.00 | | 2,743.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 60,688,527.00 | | 61,092,240.00 | | 63,137,852.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 60,688,527.00 | | 61,092,240.00 | | 63,137,852.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 1,820,655.81 | | 1,832,767.20 | | 1,894,135.56 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 1,820,655.81 | | 1,832,767.20 | | 1,894,135.56 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 51,972,758.00 | 4.40% | 54,259,838.00 | 4.39% | 56,643,859.00 |
| 2. Federal Revenues | 8100-8299 | 950.00 | 0.00% | 950.00 | 0.00% | 950.00 |
| 3. Other State Revenues | 8300-8599 | 988,401.00 | -42.99% | 563,452.00 | -1.08% | 557,362.00 |
| 4. Other Local Revenues | 8600-8799 | 1,327,483.00 | 1.12% | 1,342,368.00 | 2.86% | 1,380,724.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (8,563,985.00) | 4.45% | (8,944,697.00) | 5.90% | (9,472,144.00) |
| 6. Total (Sum lines A1 thru A5c) | | 45,725,607.00 | 3.27% | 47,221,911.00 | 4.00% | 49,110,751.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 19,918,645.00 | | 20,223,595.00 |
| b. Step & Column Adjustment | | | | 213,950.00 | | 404,475.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 91,000.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 19,918,645.00 | 1.53% | 20,223,595.00 | 2.00% | 20,628,070.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 6,144,594.00 | | 6,144,594.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 49,157.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 6,144,594.00 | 0.00% | 6,144,594.00 | 0.80% | 6,193,751.00 |
| 3. Employee Benefits | 3000-3999 | 9,007,050.00 | 5.72% | 9,522,162.00 | 6.10% | 10,103,339.00 |
| 4. Books and Supplies | 4000-4999 | 2,518,528.00 | -12.11% | 2,213,596.00 | -11.30% | 1,963,355.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,591,331.00 | -2.15% | 5,471,200.00 | 3.02% | 5,636,429.00 |
| 6. Capital Outlay | 6000-6999 | 1,176,744.00 | -9.11% | 1,069,547.00 | 37.60% | 1,471,647.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 162,496.00 | 3.35% | 167,940.00 | 3.02% | 173,012.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (27,452.00) | 0.00% | (27,452.00) | 0.00% | (27,452.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 2,390,000.00 | 0.00% | 2,390,000.00 | 0.00% | 2,390,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 46,881,936.00 | 0.63% | 47,175,182.00 | 2.88% | 48,532,151.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (1,156,329.00) | | 46,729.00 | | 578,600.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 4,786,668.00 | | 3,630,339.00 | | 3,677,068.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,630,339.00 | | 3,677,068.00 | | 4,255,668.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 50,000.00 | | 50,000.00 | | 50,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 530,339.00 | | 572,068.00 | | 1,035,668.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,050,000.00 | | 3,055,000.00 | | 3,170,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 3,630,339.00 | | 3,677,068.00 | | 4,255,668.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 3,050,000.00 | | 3,055,000.00 | | 3,170,000.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| | | 3,050,000.00 | | 3,055,000.00 | | 3,170,000.00 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Remove onetime outstanding mandate claims and carryover expenditures. Increase non-salary for CPI. Add 1.0 FTE Certificated School Librarian. Transfer to FRRP and CIP per Facilities Master Plan. Include transfer to Fund 17 \$125,000 to increase Basic Aid Differential reserves. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 888,684.00 | 0.00% | 888,684.00 | 0.00% | 888,684.00 |
| 3. Other State Revenues | 8300-8599 | 2,686,468.00 | -5.46% | 2,539,847.00 | 6.35% | 2,701,043.00 |
| 4. Other Local Revenues | 8600-8799 | 1,543,830.00 | 0.00% | 1,543,830.00 | 0.00% | 1,543,830.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 8,563,985.00 | 4.45% | 8,944,697.00 | 5.90% | 9,472,144.00 |
| 6. Total (Sum lines A1 thru A5c) | | 13,682,967.00 | 1.71% | 13,917,058.00 | 4.95% | 14,605,701.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,844,288.00 | | 2,876,033.00 |
| b. Step & Column Adjustment | | | | 31,745.00 | | 57,523.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,844,288.00 | 1.12% | 2,876,033.00 | 2.00% | 2,933,556.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,350,957.00 | | 2,299,049.00 |
| b. Step & Column Adjustment | | | | 3,905.00 | | 18,391.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (55,813.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,350,957.00 | -2.21% | 2,299,049.00 | 0.80% | 2,317,440.00 |
| 3. Employee Benefits | 3000-3999 | 3,560,550.00 | 10.29% | 3,926,766.00 | 10.25% | 4,329,249.00 |
| 4. Books and Supplies | 4000-4999 | 574,177.00 | -11.43% | 508,562.00 | 1.79% | 517,675.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,932,619.00 | -5.47% | 3,717,502.00 | 2.72% | 3,818,485.00 |
| 6. Capital Outlay | 6000-6999 | 306,548.00 | 12.43% | 344,655.00 | 27.15% | 438,246.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 210,000.00 | 3.35% | 217,039.00 | 3.02% | 223,598.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 27,452.00 | 0.00% | 27,452.00 | 0.00% | 27,452.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 13,806,591.00 | 0.80% | 13,917,058.00 | 4.95% | 14,605,701.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (123,624.00) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 2,680,302.00 | | 2,556,678.00 | | 2,556,678.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,556,678.00 | | 2,556,678.00 | | 2,556,678.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 2,556,678.00 | | 2,556,678.00 | | 2,556,678.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 2,556,678.00 | | 2,556,678.00 | | 2,556,678.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Remove onetime projects, Prop 39, and program carryover. Add CPI to non-salary expenditures. | | | | | | |

**Laguna Beach Unified
School District
2017-18
First Interim Report**

Average Daily Attendance

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| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| A. DISTRICT | | | | | | |
| 1. 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) | 2,859.40 | 2,859.40 | 2,873.00 | 2,877.89 | 18.49 | 1% |
| 2. 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 A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. 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% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 2,859.40 | 2,859.40 | 2,873.00 | 2,877.89 | 18.49 | 1% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 17.85 | 17.85 | 13.94 | 13.94 | (3.91) | -22% |
| b. Special Education-Special Day Class | 2.74 | 2.74 | 1.95 | 1.95 | (0.79) | -29% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.33 | 0.33 | 0.21 | 0.21 | (0.12) | -36% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 20.92 | 20.92 | 16.10 | 16.10 | (4.82) | -23% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 2,880.32 | 2,880.32 | 2,889.10 | 2,893.99 | 13.67 | 0% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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**Laguna Beach Unified
School District
2017-18
First Interim Report**

**Criteria and Standards
Review**

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

| Fiscal Year | Budget Adoption Budget (Form 01CS, Item 1A) | First Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|-------------------------------|---|--|----------------|----------------|
| Current Year (2017-18) | | | | |
| District Regular | 2,859.00 | 2,877.89 | | |
| Charter School | 0.00 | 0.00 | | |
| Total ADA | 2,859.00 | 2,877.89 | 0.7% | Met |
| 1st Subsequent Year (2018-19) | | | | |
| District Regular | 2,788.00 | 2,873.00 | | |
| Charter School | | | | |
| Total ADA | 2,788.00 | 2,873.00 | 3.0% | Not Met |
| 2nd Subsequent Year (2019-20) | | | | |
| District Regular | 2,701.00 | 2,838.00 | | |
| Charter School | | | | |
| Total ADA | 2,701.00 | 2,838.00 | 5.1% | Not Met |

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Adjust 2018-19 and 2019-20 estimated funded ADA to calculate greater of total current or prior year ADA. 2017-18 EST District Regular ADA 2,873.00.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|---|----------------------------------|----------------|------------|
| | Budget Adoption (Form 01CS, Item 3B) | First Interim CBEDS/Projected | | |
| Current Year (2017-18) | | | | |
| District Regular | 2,988 | 3,017 | | |
| Charter School | | | | |
| Total Enrollment | 2,988 | 3,017 | 1.0% | Met |
| 1st Subsequent Year (2018-19) | | | | |
| District Regular | 2,916 | 2,975 | | |
| Charter School | | | | |
| Total Enrollment | 2,916 | 2,975 | 2.0% | Met |
| 2nd Subsequent Year (2019-20) | | | | |
| District Regular | 2,825 | 2,882 | | |
| Charter School | | | | |
| Total Enrollment | 2,825 | 2,882 | 2.0% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Form 01CS, Item 2A) | Historical Ratio of ADA to Enrollment |
|--|---|--|--|
| Third Prior Year (2014-15) | | | |
| District Regular | 2,932 | 3,074 | |
| Charter School | | | |
| Total ADA/Enrollment | 2,932 | 3,074 | 95.4% |
| Second Prior Year (2015-16) | | | |
| District Regular | 2,898 | 3,029 | |
| Charter School | | | |
| Total ADA/Enrollment | 2,898 | 3,029 | 95.7% |
| First Prior Year (2016-17) | | | |
| District Regular | 2,878 | 3,025 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 2,878 | 3,025 | 95.1% |
| Historical Average Ratio: | | | 95.4% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 95.9% |

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

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

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|------------|
| Current Year (2017-18) | | | | |
| District Regular | 2,873 | 3,017 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 2,873 | 3,017 | 95.2% | Met |
| 1st Subsequent Year (2018-19) | | | | |
| District Regular | 2,838 | 2,975 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 2,838 | 2,975 | 95.4% | Met |
| 2nd Subsequent Year (2019-20) | | | | |
| District Regular | 2,764 | 2,882 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 2,764 | 2,882 | 95.9% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|--|----------------|--------|
| | Budget Adoption (Form 01CS, Item 4B) | First Interim Projected Year Totals | | |
| | Current Year (2017-18) | 51,960,080.00 | | |
| 1st Subsequent Year (2018-19) | 54,247,238.00 | 54,259,858.00 | 0.0% | Met |
| 2nd Subsequent Year (2019-20) | 56,637,318.00 | 56,643,889.00 | 0.0% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2014-15) | 30,514,449.36 | 38,435,214.22 | 79.4% |
| Second Prior Year (2015-16) | 33,807,971.32 | 42,516,453.19 | 79.5% |
| First Prior Year (2016-17) | 34,030,531.60 | 43,250,192.26 | 78.7% |
| Historical Average Ratio: | | | 79.2% |

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 76.2% to 82.2% | 76.2% to 82.2% | 76.2% to 82.2% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2017-18) | 35,070,289.00 | 44,491,936.00 | 78.8% | Met |
| 1st Subsequent Year (2018-19) | 35,890,351.00 | 44,785,182.00 | 80.1% | Met |
| 2nd Subsequent Year (2019-20) | 36,925,160.00 | 46,142,151.00 | 80.0% | Met |

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|---|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2017-18) | 864,148.00 | 889,634.00 | 2.9% | No |
| 1st Subsequent Year (2018-19) | 864,148.00 | 889,634.00 | 2.9% | No |
| 2nd Subsequent Year (2019-20) | 864,148.00 | 889,634.00 | 2.9% | No |

Explanation:
(required if Yes)

| | | | | |
|--|--------------|--------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2017-18) | 2,535,231.00 | 3,674,869.00 | 45.0% | Yes |
| 1st Subsequent Year (2018-19) | 2,535,231.00 | 3,103,299.00 | 22.4% | Yes |
| 2nd Subsequent Year (2019-20) | 2,535,231.00 | 3,258,405.00 | 28.5% | Yes |

Explanation:
(required if Yes)

Include onetime mandated cost reimbursements, Prop 39, and TUPE for FY 17-18. Increase STRS On-behalf Contribution.

| | | | | |
|--|--------------|--------------|------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2017-18) | 2,816,789.00 | 2,871,313.00 | 1.9% | No |
| 1st Subsequent Year (2018-19) | 2,849,538.00 | 2,886,198.00 | 1.3% | No |
| 2nd Subsequent Year (2019-20) | 2,883,243.00 | 2,924,554.00 | 1.4% | No |

Explanation:
(required if Yes)

| | | | | |
|---|--------------|--------------|-------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2017-18) | 2,607,610.00 | 3,092,705.00 | 18.6% | Yes |
| 1st Subsequent Year (2018-19) | 2,460,393.00 | 2,722,158.00 | 10.6% | Yes |
| 2nd Subsequent Year (2019-20) | 2,417,235.00 | 2,481,030.00 | 2.6% | No |

Explanation:
(required if Yes)

Include carry-over from 2016-17 at first interim and book adoption in 2018-19.

| | | | | |
|--|--------------|--------------|-------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2017-18) | 8,548,167.00 | 9,523,950.00 | 11.4% | Yes |
| 1st Subsequent Year (2018-19) | 8,797,689.00 | 9,188,702.00 | 4.4% | No |
| 2nd Subsequent Year (2019-20) | 9,054,573.00 | 9,454,914.00 | 4.4% | No |

Explanation:
(required if Yes)

Higher onetime cost for facilities and special education in 2017-18.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|---------------------------|--|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2017-18) | 6,216,168.00 | 7,435,816.00 | 19.6% | Not Met |
| 1st Subsequent Year (2018-19) | 6,248,917.00 | 6,879,131.00 | 10.1% | Not Met |
| 2nd Subsequent Year (2019-20) | 6,282,622.00 | 7,072,593.00 | 12.6% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2017-18) | 11,155,777.00 | 12,616,655.00 | 13.1% | Not Met |
| 1st Subsequent Year (2018-19) | 11,258,082.00 | 11,910,860.00 | 5.8% | Not Met |
| 2nd Subsequent Year (2019-20) | 11,471,808.00 | 11,935,944.00 | 4.0% | Met |

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Include onetime mandated cost reimbursements, Prop 39, and TUPE for FY 17-18. Increase STRS On-behalf Contribution.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

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

Explanation:

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

Include carry-over from 2016-17 at first interim and book adoption in 2018-19.

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

Higher onetime cost for facilities and special education in 2017-18.

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 into lines 1 and 2. All other data are extracted.

| | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|-------------------------------|---|--------|
| 1. OMMA/RMA Contribution | 1,727,586.09 | 2,578,616.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e) | | 2,561,975.00 | |

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 5.0% | 5.0% | 5.0% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 1.7% | 1.7% | 1.7% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|---------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2017-18) | (1,156,329.00) | 46,881,936.00 | 2.5% | Not Met |
| 1st Subsequent Year (2018-19) | 46,729.00 | 47,175,182.00 | N/A | Met |
| 2nd Subsequent Year (2019-20) | 578,600.00 | 48,532,151.00 | N/A | Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Carryover and onetime projects in 2017-18 are not ongoing.

9. CRITERION: Fund and Cash Balances

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

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2) | Status |
|-------------------------------|---|--------|
| Current Year (2017-18) | 6,187,017.00 | Met |
| 1st Subsequent Year (2018-19) | 6,233,746.00 | Met |
| 2nd Subsequent Year (2019-20) | 6,812,346.00 | Met |

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Current Year (2017-18) | 7,546,157.00 | Met |

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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 | District ADA | | |
|-----------------------------|--------------|-----|---------|
| 5% or \$66,000 (greater of) | 0 | to | 300 |
| 4% or \$66,000 (greater of) | 301 | to | 1,000 |
| 3% | 1,001 | to | 30,000 |
| 2% | 30,001 | to | 400,000 |
| 1% | 400,001 | and | over |

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

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

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

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 2,873 | 2,838 | 2,743 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

| | Current Year Projected Year Totals (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 60,688,527.00 | 61,092,240.00 | 63,137,852.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 60,688,527.00 | 61,092,240.00 | 63,137,852.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 1,820,655.81 | 1,832,767.20 | 1,894,135.56 |
| 6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 1,820,655.81 | 1,832,767.20 | 1,894,135.56 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year Projected Year Totals (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 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 3,050,000.00 | 3,055,000.00 | 3,170,000.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 3,050,000.00 | 3,055,000.00 | 3,170,000.00 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 5.03% | 5.00% | 5.02% |
| District's Reserve Standard (Section 10B, Line 7): | 1,820,655.81 | 1,832,767.20 | 1,894,135.56 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

The District transfers \$6 million from Fund 17 to support the General Fund (01) cash shortfall between October and December since major source of revenue is related to property tax not received until December.

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2017-18) | (8,091,694.00) | (8,563,985.00) | 5.8% | 472,291.00 | Not Met |
| 1st Subsequent Year (2018-19) | (8,885,208.00) | (9,061,892.00) | 2.0% | 176,684.00 | Met |
| 2nd Subsequent Year (2019-20) | (9,618,541.00) | (9,702,396.00) | 0.9% | 83,855.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2017-18) | 125,000.00 | 0.00 | -100.0% | (125,000.00) | Not Met |
| 1st Subsequent Year (2018-19) | 125,000.00 | 0.00 | -100.0% | (125,000.00) | Not Met |
| 2nd Subsequent Year (2019-20) | 125,000.00 | 0.00 | -100.0% | (125,000.00) | Not Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2017-18) | 2,265,000.00 | 2,390,000.00 | 5.5% | 125,000.00 | Not Met |
| 1st Subsequent Year (2018-19) | 2,265,000.00 | 2,390,000.00 | 5.5% | 125,000.00 | Not Met |
| 2nd Subsequent Year (2019-20) | 2,265,000.00 | 2,390,000.00 | 5.5% | 125,000.00 | Not Met |

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Increase 1.0 FTE teacher to special education and adjust conservative projections from Budget Adoption for special education subagreements.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfer from Aliso Reserve Funds changed to Special Reserve Fund 17.

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The District plans to increase reserves by \$125,000 in Special Reserve Fund 17 to meet cash flow needs for future local revenue decreases.

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2017 |
|-------------------------------|----------------------|--------------------------------------|---|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 11 | GO Bonds | Fund 51 Bond Interest & Redemption Fund | 24,755,000 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (do not include OPEB):

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2017 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 24,755,000 |

| Type of Commitment (continued) | Prior Year (2016-17) Annual Payment (P & I) | Current Year (2017-18) Annual Payment (P & I) | 1st Subsequent Year (2018-19) Annual Payment (P & I) | 2nd Subsequent Year (2019-20) Annual Payment (P & I) |
|--------------------------------|---|---|--|--|
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 2,569,050 | 2,633,250 | 2,702,450 | 2,753,000 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2016-17) Annual Payment (P & I) | Current Year (2017-18) Annual Payment (P & I) | 1st Subsequent Year (2018-19) Annual Payment (P & I) | 2nd Subsequent Year (2019-20) Annual Payment (P & I) |
|--|---|---|--|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 2,569,050 | 2,633,250 | 2,702,450 | 2,753,000 |
| Has total annual payment increased over prior year (2016-17)? | | Yes | Yes | Yes |

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

General Obligation Bonds have moderate increases in principal and interest. Payments are paid by tax assessment voted through ballot initiative.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---|--|---------------|
| a. OPEB actuarial accrued liability (AAL) | 3,780,014.00 | 3,780,014.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 1,443,795.00 | 1,443,795.00 |

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

| | Actuarial | Estimated |
|---|--------------|--------------|
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Jul 01, 2016 | Jul 01, 2016 |

3. OPEB Contributions

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

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|-------------------------------|--|---------------|
| Current Year (2017-18) | 525,623.00 | 401,889.00 |
| 1st Subsequent Year (2018-19) | 401,889.00 | 401,889.00 |
| 2nd Subsequent Year (2019-20) | 401,889.00 | 401,889.00 |

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

| | | |
|-------------------------------|------------|------------|
| Current Year (2017-18) | 525,623.00 | 525,623.00 |
| 1st Subsequent Year (2018-19) | 401,889.00 | 401,889.00 |
| 2nd Subsequent Year (2019-20) | 401,889.00 | 401,889.00 |

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

| | | |
|-------------------------------|------------|------------|
| Current Year (2017-18) | 210,378.00 | 210,378.00 |
| 1st Subsequent Year (2018-19) | 222,627.00 | 222,627.00 |
| 2nd Subsequent Year (2019-20) | 248,459.00 | 248,459.00 |

d. Number of retirees receiving OPEB benefits

| | | |
|-------------------------------|----|----|
| Current Year (2017-18) | 33 | 33 |
| 1st Subsequent Year (2018-19) | 33 | 33 |
| 2nd Subsequent Year (2019-20) | 33 | 33 |

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

| |
|----|
| No |
|----|
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

| |
|-----|
| n/a |
|-----|
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

| |
|-----|
| n/a |
|-----|

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|---|--|---------------|
| 2. Self-Insurance Liabilities | | |
| a. Accrued liability for self-insurance programs | | |
| b. Unfunded liability for self-insurance programs | | |

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|--|--|---------------|
| 3. Self-Insurance Contributions | | |
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2017-18) | | |
| 1st Subsequent Year (2018-19) | | |
| 2nd Subsequent Year (2019-20) | | |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2017-18) | | |
| 1st Subsequent Year (2018-19) | | |
| 2nd Subsequent Year (2019-20) | | |

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2016-17) | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 174.4 | 168.8 | 169.8 | 169.8 |

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Jun 27, 2017

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jun 23, 2017

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2017

End Date: Jun 30, 2018

5. Salary settlement:

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | Yes | Yes | Yes |

One Year Agreement

| | | | |
|---------------------------------|---------|---------|---------|
| Total cost of salary settlement | 273,518 | 105,354 | 107,462 |
|---------------------------------|---------|---------|---------|

| | | | |
|---|------|--|--|
| % change in salary schedule from prior year or | 2.5% | | |
|---|------|--|--|

Multiyear Agreement

| | | | |
|---------------------------------|--|--|--|
| Total cost of salary settlement | | | |
|---------------------------------|--|--|--|

| | | | |
|---|--|--|--|
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |
|---|--|--|--|

Identify the source of funding that will be used to support multiyear salary commitments:

Receipt of additional property tax revenue.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

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

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

7. Amount included for any tentative salary schedule increases

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

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 3,020,877 | 3,202,130 | 3,394,258 |
| 86.0% | 82.0% | 78.0% |
| 6.0% | 6.0% | 6.0% |

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 335,592 | 342,204 | 349,150 |
| 2.0% | 2.0% | 2.0% |

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

| Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | No | No |
| Yes | Yes | Yes |

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2016-17) | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 120.9 | 122.2 | 122.2 | 122.2 |

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | Yes | Yes | Yes |

One Year Agreement

| | | | |
|---|---------|--------|--------|
| Total cost of salary settlement | 151,295 | 94,335 | 96,220 |
| % change in salary schedule from prior year or | 1.3% | | |

Multiyear Agreement

| | | | |
|---|--|--|--|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

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

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

| Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 1,453,278 | 1,540,475 | 1,632,904 |
| 86.0% | 82.0% | 78.0% |
| 6.0% | 6.0% | 6.0% |

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

| | | |
|----|--|--|
| No | | |
|----|--|--|

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

| Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 78,285 | 78,910 | 79,542 |
| 0.8% | 0.8% | 0.8% |

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

| Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | No | No |
| Yes | Yes | Yes |

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2016-17) | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 28.8 | 29.8 | 29.8 | 29.8 |

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | Yes | Yes | Yes |
| Total cost of salary settlement | 94,160 | 96,043 | 97,964 |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | 2.5% | | |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 570,796 | 605,044 | 631,347 |
| 3. Percent of H&W cost paid by employer | 86.0% | 82.0% | 78.0% |
| 4. Percent projected change in H&W cost over prior year | 6.0% | 6.0% | 6.0% |

Management/Supervisor/Confidential Step and Column Adjustments

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 92,061 | 104,028 | 117,552 |
| 3. Percent change in step and column over prior year | 1.3% | 1.3% | 1.3% |

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | No | No | No |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

| |
|----|
| No |
|----|

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

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

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A3. October enrollment counts declined from 3,029 in 2015 to 3,024 in 2016 and to 3,017 in 2017. A9. The former Assistant Superintendent of Business Services resigned in January 2017 and the position was filled in March 2017.

End of School District First Interim Criteria and Standards Review

**Laguna Beach Unified
School District
2017-18
First Interim Report**

**Summary of Interfund
Activities**

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| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 011 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 15,625.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 2,390,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 111 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 121 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 131 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (15,625.00) | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 165,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 141 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 250,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 191 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 211 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 251 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 351 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 2,100,000.00 | 125,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 511 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 531 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 561 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 571 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 611 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 621 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 631 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 661 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 671 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 711 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 761 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 951 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 15,625.00 | (15,625.00) | 0.00 | 0.00 | 2,515,000.00 | 2,515,000.00 | | |

**Laguna Beach Unified
School District
2017-18
First Interim Report**

Other Funds

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 41,735.00 | 41,735.00 | 0.00 | 41,735.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 500.00 | 500.00 | 205.31 | 500.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 42,235.00 | 42,235.00 | 205.31 | 42,235.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 59,804.00 | 59,804.00 | 9,209.40 | 59,804.00 | 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 | 10,600.00 | 10,600.00 | 1,549.34 | 10,600.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 20,366.00 | 20,366.00 | 4,896.05 | 20,366.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 90,770.00 | 90,770.00 | 15,654.79 | 90,770.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (48,535.00) | (48,535.00) | (15,449.48) | (48,535.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (48,535.00) | (48,535.00) | (15,449.48) | (48,535.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 48,535.00 | 48,535.00 | | 67,634.00 | 19,099.00 | 39.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 48,535.00 | 48,535.00 | | 67,634.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 48,535.00 | 48,535.00 | | 67,634.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 19,099.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 0.00 | 0.00 | | 19,099.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 147,000.00 | 147,000.00 | 0.00 | 147,000.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 8,200.00 | 8,200.00 | 0.00 | 8,200.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 595,200.00 | 595,200.00 | 67,798.19 | 595,200.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 750,400.00 | 750,400.00 | 67,798.19 | 750,400.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 465,695.00 | 465,695.00 | 70,670.80 | 479,958.00 | (14,263.00) | -3.1% |
| 3) Employee Benefits | | 3000-3999 | 95,432.00 | 95,432.00 | 14,985.56 | 96,118.00 | (686.00) | -0.7% |
| 4) Books and Supplies | | 4000-4999 | 352,000.00 | 352,000.00 | 61,868.92 | 336,910.00 | 15,090.00 | 4.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,525.00 | 6,525.00 | 9,311.02 | 6,666.00 | (141.00) | -2.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 919,652.00 | 919,652.00 | 156,836.30 | 919,652.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (169,252.00) | (169,252.00) | (89,038.11) | (169,252.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 165,000.00 | 165,000.00 | 165,000.00 | 165,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 165,000.00 | 165,000.00 | 165,000.00 | 165,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,252.00) | (4,252.00) | 75,961.89 | (4,252.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 38,900.00 | 38,900.00 | | 46,273.00 | 7,373.00 | 19.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 38,900.00 | 38,900.00 | | 46,273.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 38,900.00 | 38,900.00 | | 46,273.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 34,648.00 | 34,648.00 | | 42,021.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 1,295.00 | 1,295.00 | | 1,295.00 | | |
| Stores | | 9712 | 6,826.00 | 6,826.00 | | 8,143.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 26,527.00 | 26,527.00 | | 32,583.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 117,000.00 | 117,000.00 | 39,441.81 | 117,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 117,000.00 | 117,000.00 | 39,441.81 | 117,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 117,000.00 | 117,000.00 | 39,441.81 | 117,000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 250,000.00 | 250,000.00 | 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 | | 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 | 250,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 117,000.00 | 117,000.00 | 39,441.81 | 367,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,121,875.00 | 16,121,875.00 | | 16,133,087.00 | 11,212.00 | 0.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,121,875.00 | 16,121,875.00 | | 16,133,087.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,121,875.00 | 16,121,875.00 | | 16,133,087.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,238,875.00 | 16,238,875.00 | | 16,500,087.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 16,238,875.00 | 16,238,875.00 | | 16,500,087.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 201,000.00 | 201,000.00 | 102,907.19 | 201,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 201,000.00 | 201,000.00 | 102,907.19 | 201,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,100.00 | 7,100.00 | 2,344.00 | 7,100.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 157,400.00 | 157,400.00 | 22,165.25 | 186,875.00 | (29,475.00) | -18.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 164,500.00 | 164,500.00 | 24,509.25 | 193,975.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 36,500.00 | 36,500.00 | 78,397.94 | 7,025.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 36,500.00 | 36,500.00 | 78,397.94 | 7,025.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 157,400.00 | 157,400.00 | | 283,102.00 | 125,702.00 | 79.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 157,400.00 | 157,400.00 | | 283,102.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 157,400.00 | 157,400.00 | | 283,102.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 193,900.00 | 193,900.00 | | 290,127.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 193,900.00 | 193,900.00 | | 290,127.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 61,000.00 | 61,000.00 | 32,086.67 | 69,000.00 | 8,000.00 | 13.1% |
| 5) TOTAL, REVENUES | | | 61,000.00 | 61,000.00 | 32,086.67 | 69,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 30,000.00 | (30,000.00) | New |
| 6) Capital Outlay | | 6000-6999 | 4,256,230.00 | 4,256,230.00 | 922,509.65 | 5,277,581.00 | (1,021,351.00) | -24.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,256,230.00 | 4,256,230.00 | 922,509.65 | 5,307,581.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (4,195,230.00) | (4,195,230.00) | (890,422.98) | (5,238,581.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,100,000.00 | 2,100,000.00 | 0.00 | 2,100,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 125,000.00 | 125,000.00 | 0.00 | 125,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,975,000.00 | 1,975,000.00 | 0.00 | 1,975,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,220,230.00) | (2,220,230.00) | (890,422.98) | (3,263,581.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,442,546.00 | 9,442,546.00 | | 9,051,816.00 | (390,730.00) | -4.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,442,546.00 | 9,442,546.00 | | 9,051,816.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,442,546.00 | 9,442,546.00 | | 9,051,816.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,222,316.00 | 7,222,316.00 | | 5,788,235.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 7,222,316.00 | 7,222,316.00 | | 5,788,235.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| LAGUNA BEACH UNIFIED SCHOOL DISTRICT Special Reserve for Capital Projects - Fund 40 | | 2017-18 Budget | | | | |
|--|---|---|-------------------------------------|--|--|-------------|
| | | Fund 4040 Facilities Repair and Replacement (FRRP) | Fund 4041 Aliso Property Reserve | Fund 4042 Capital Improvement Plan (CIP) | State Reporting Fund 40 (Combining SubFunds 4040, 4041, & 4042) | |
| A | REVENUES | Object | | | | |
| | 1 LCFF Sources | 8010-8099 | - | - | - | - |
| | 2 Federal Revenue | 8100-8299 | - | - | - | - |
| | 3 Other State Revenue | 8300-8599 | - | - | - | - |
| | 4 Other Local Revenue | 8600-8799 | 14,000 | 40,000 | 15,000 | 69,000 |
| | 5 TOTAL REVENUES | | 14,000 | 40,000 | 15,000 | 69,000 |
| B | EXPENDITURES | | | | | |
| | 1 Certificated salaries | 1000-1999 | - | - | - | - |
| | 2 Classified salaries | 2000-2999 | - | - | - | - |
| | 3 Employee Benefits | 3000-3999 | - | - | - | - |
| | 4 Books & Supplies | 4000-4999 | - | - | - | - |
| | 5 Contracted Services | 5000-5999 | - | - | 30,000 | 30,000 |
| | 6 Capital Outlay | 6000-6999 | 1,015,250 | - | 4,262,331 | 5,277,581 |
| | | 7100-7299 | | | | |
| | 7 Other Outgo | 7400-7499 | - | - | - | - |
| | 8 Indirect Costs | 7300-7399 | - | - | - | - |
| | 9 TOTAL EXPENDITURES | | 1,015,250 | - | 4,292,331 | 5,307,581 |
| C | EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES | | (1,001,250) | 40,000 | (4,277,331) | (5,238,581) |
| D | 1 Interfund Transfers | | | | | |
| | a) Transfers In | 8900-8929 | 900,000 | - | 1,200,000 | 2,100,000 |
| | b) Transfers out | 7600-7629 | - | 125,000 | - | 125,000 |
| | 2 Other Sources/Uses | | | | | |
| | a) Sources | 8930-8979 | - | - | - | - |
| | b) Uses | 7630-7699 | - | - | - | - |
| | 3 Contributions | 8980-8999 | - | - | - | - |
| | TOTAL OTHER FINANCING | | | | | |
| | 4 SOURCES/USES | | 900,000 | (125,000) | 1,200,000 | 1,975,000 |
| E | NET INCREASE (DECREASE) IN FUND BALANCE | | (101,250) | (85,000) | (3,077,331) | (3,263,581) |
| F | FUND BALANCE, RESERVES | | | | | |
| | 1 Beginning Fund Balance | | | | | |
| | a) As of July 1 - Unaudited | 9791 | 500,275 | 5,225,920 | 3,325,621 | 9,051,816 |
| | b) Audit Adjustments | 9793 | - | - | - | - |
| | c) As of July 1 - Audited | | 500,275 | 5,225,920 | 3,325,621 | 9,051,816 |
| | d) Other Restatements | 9795 | - | - | - | - |
| | e) Adjusted Beginning Balance | | 500,275 | 5,225,920 | 3,325,621 | 9,051,816 |
| | 2 Ending Balance, June 30 | | 399,025 | 5,140,920 | 248,290 | 5,788,235 |
| | Components | | | | | |
| | a) Nonspendable | | | | | |
| | b) Restricted | 9740 | - | - | - | - |
| | c) Committed | | | | | |
| | FRRP | 9760 | 399,025 | - | - | 399,025 |
| | Aliso Property | 9760 | - | 5,140,920 | - | 5,140,920 |
| | CIP | 9760 | - | - | 248,290 | 248,290 |
| | d) Assigned | 9780 | - | - | - | - |
| | e) Unassigned/unappropriated | | | | | |

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**Laguna Beach Unified
School District
2017-18
First Interim Report**

Technical Review Checklist

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First Interim
2017-18 Original Budget
Technical Review Checks

Laguna Beach Unified

Orange County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2017-18 Actuals to Date
Technical Review Checks

Laguna Beach Unified

Orange County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional
Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the
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Checks Completed.

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First Interim
2017-18 Projected Totals
Technical Review Checks

Laguna Beach Unified

Orange County

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

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- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
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- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
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- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

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GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

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

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.