

**Golden Feather Union Elementary School District
Annual Organizational & Regular Board Meeting
December 20, 2017**

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Meeting Location: Concow School Time: Closed Session 4:00 / Open Session 4:30

For persons wishing to review the full agenda packet, one is available in the lobby at the district office. Meeting site is wheelchair accessible. Any individuals who require special accommodations should contact the superintendent (530) 533-3833 at least two days before the meeting date.

1.0 Roll Call Time: 4:00

BOARD OF TRUSTEES

Deborah Ingvaldsen	President
Paula Neher	Clerk
Don Saul	Trustee
Matthew Morris	Trustee

Josh Peete	Superintendent
Pearl Lankford	Executive Assistant

*Public Comment

Closed Session: Time in: _____ Time out: _____

2.0 CLOSED SESSION

2.1 Conference with Labor Negotiator – Josh Peete

2.2 Public Employee Performance/Evaluation – Superintendent

2.3 Liability Claim (G.C. 54956.95) Claimant: Molly Stinson. Agency Claimed Against: GFUSD

Report Out:

3.0 Flag Salute

4.0 Approval to Vary the Sequence

5.0 Announcement of Eligible Board Candidates/Interviews

6.0 Public Input

7.0 Select Provisional Appointee

8.0 Motion to Adjourn to the Annual Organizational Meeting

9.0 Annual Organizational Meeting

9.1 Election of Officers

President _____ Motion _____ Second _____ Vote _____

Clerk _____ Motion _____ Second _____ Vote _____

9.2 Designation of Date/Time of Regular Board Meetings

Date/Time _____ Motion _____ Second _____ Vote _____

**Golden Feather Union Elementary School District
Annual Organizational & Regular Board Meeting
December 20, 2017**

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9.3 Motion to reconvene

Motion _____ Second _____ Vote _____

10.0 Public Comments – *This is the time at which the President invites anyone in the audience; including district employees, wishing to address the Board on a matter not on the agenda to stand, state your name, and address for the record. Presentations will be limited to (3) minutes; maximum of (20) minutes to each subject matter. The board is prohibited by law from taking action or discussing any item presented if it is not listed on the agenda, unless permitted by law. For those wishing to address items on the agenda, time will be available as each agenda item is introduced.*

11.0 Reports

11.1 Superintendent Report

11.2 CSEA

11.3 GFTA

11.4 Parents' Club

11.5 Board Members

12.0 Consent Calendar

These items are routine and will be enacted by one motion. Board members may request that an item be removed from the Consent Calendar for discussion or action.

12.1 November 15 & 29, 2017 Board Meeting Minutes - REF

12.2 Bill Warrants 11/9/17 – 12/12/17 - REF

12.3 Interdistrict Transfers - #26-31

Motion _____ Second _____ Vote _____

13.0 Information For Discussion

13.1 Attendance Report - REF

13.2 Financial Report Powerpoint

13.3 GFUESD Differentiated Assistance Powerpoint

13.4 GFUESD Audit Report

13.5 Campus Security

13.6 Revised Student Use of Technology

13.7 Board Goals/Strategic Planning

14.0 Action Items-New Business

14.1 New Short Term Hire Op Tech 1 Douglas Stratton

Motion _____ Second _____ Vote _____

14.2 Capital Facilities Report 16/17 - REF

Motion _____ Second _____ Vote _____

**Golden Feather Union Elementary School District
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14.3 17/18 First Interim Report - REF

Motion_____Second_____Vote_____

14.4 Resolution#4 2017-2018 Establishment of School Warrant/Pass-Through Fund

Motion_____Second_____Vote_____

14.5 After School Program MOU 17/18 - REF

Motion_____Second_____Vote_____

14.6 16/17 Audit Approval KCOE ISOM

Motion_____Second_____Vote_____

14.7 Approval of Board Goals

Motion_____Second_____Vote_____

15.0 Motion to Convene to Closed Session

Motion_____Second_____Vote_____

*Closed Session
Report Out:

16.0 Motion to Adjourn

Motion_____Second_____Vote_____

GFUESD Board Minutes

November 15, 2017

Meeting Location: Concow School

Closed Session: 4:00 PM

Open Session: 4:30 PM

1.0 Call to Order Time 4:05

Board of Trustees

Deborah Ingvaldsen – President	Present
Paula Neher – Clerk	Present
Don Saul – Trustee	Present
Matthew Morris – Trustee	Present

Josh Peete – Superintendent	Present
Pearl Lankford – Executive Assistant	Present

- Public Comment-None

1.0 Closed Session:

1.1 Public Employee Discipline/Dismissal/Release

1.2 Conference with Labor Negotiator – Josh Peete

1.3 Liability Claim (G.C. 54956.95) Claimant: Molly Stinson. Agency Claimed Against: Golden Feather Union School District.

Report Out: Discussion. No Action Taken

Open Session: Time 4:30

2.0 Flag Salute – Led by Mr. Saul

3.0 Approval to Vary the Sequence - None

4.0 Public Comments

Paula Neher asked why so many students are leaving the district and feels this needs to be addressed.

5.0 Reports

5.1 Superintendent Report – Superintendent Josh Peete reported on enrollment, chromebook implementation, and presented the Dashboard Local Indicators report from 16/17 data.

5.2 CSEA – No Report

5.3 GFTA – No Report

5.4 Parents' Club – Mr. Saul and Mrs. Neher reported that the Fall Festival was very successful.

5.5 Board Member – Mr. Saul reported the revenue from the Fall Festival was approximately \$2,600.00.

6.0 Consent Calendar

6.1 Minutes 10/2/17 and 10/18/17

6.2 Interdistrict Transfers #17-25

6.3 Bill Warrants 10/14/17-11/8/17

6.4 Williams Quarterly Report July-Sept. 2017 (No Complaints)

Mr. Morris made the motion to approve. Seconded by Mr. Saul, the board voted 4-0. Ayes: Ingvaldsen, Neher, Saul, Morris.

7.0 Discussion Items

- 7.1 Financial Report** - The board was presented the monthly financial statement.
- 7.2 Attendance Report Enrollment** - 68
- 7.3 Budget Update/LCAP** – Chromebooks have been ordered
- 7.4 Special Board Mtg./Strategic Planning** – Scheduled for 11/29/17 at Mr. Saul's House
- 7.5 Concow Pool** – Josh Peete has a telephone conference scheduled with Paradise Recreation and Park District to discuss pool operations.
- 7.6 Maintenance/Transportation**- Josh Peete received a recommendation from Mr. Dennis on which buses to surplus.
- 7.7 Stipends** – Josh Peete presented the current stipends to board members.
- 7.8 Board Vacancy**- applications are available at the District office. Board will interview/select candidate at December Meeting.

8.0 Action Items

8.1 J13 10/9/17 Cherokee Fire

Mr. Morris made the motion to approve. Seconded by Mr. Saul, the board voted 4-0 to approve.
Ayes: Ingvaldsen, Neher, Saul, Morris.

8.2 Set Date of Annual Organization Board Meeting

Mr. Morris made the motion to set date of December 20, 2017. Seconded by Mrs. Neher, the board approved 4-0. Ayes: Ingvaldsen, Neher, Saul, Morris.

8.3 17/18 Corrected Facility Inspection Tool

Mrs. Neher made the motion to approve. Seconded by Mr. Saul, the board voted 4-0. Ayes: Ingvaldsen, Neher, Saul, Morris

8.4 Approve Short Term Op Tech 1 Position

Mrs. Neher made the motion to approve. Seconded by Mr. Saul, the board voted 4-0 to approve.
Ayes: Ingvaldsen, Neher, Saul, Morris.

5 minute break

9.0 Closed Session Time In:5:32 Time Out:6:20

Discussion-No Action Taken

10.0 Adjournment Time:6:20

Motion: ~~Morris~~ Second: Saul Vote: 4-0

Meeting Location: 3204 Trevor Road Oroville, CA 95965
Session: 4:30 PM 11/29/17 MINUTES

Closed Session: 4:00 PM Open

1.0 Call to order

BOARD OF TRUSTEES

Deborah Ingvaldsen	President	Present
Paula Neher	Clerk	Present
Don Saul	Trustee	Present
Matthew Morris	Trustee	Present

Josh Peete	Superintendent	Present
Pearl Lankford	Executive Assistant	Present

2.0 Public Comment - None

3.0 Move to Closed Session: Mr. Morris motioned. Seconded by Mr. Saul, board voted 4-0. Ayes: Ingvaldsen, Neher, Morris, Saul.

4.0 Closed Session: Public Employee Discipline/Dismissal/Release:

5.0 Report of Action Taken in Closed Session – Discussion, no action taken.

6.0. Move to Open Session: Mr. Morris motioned. Seconded by Mr. Saul, board voted 4-0. Ayes: Ingvaldsen, Neher, Morris, Saul.

7.0 Public Comment - None

8.0 Board Study Session – Goal Setting: The board discussed setting the following goals.. 1. Set Quarterly Goal Setting Meetings. 2. Adjust certificated staff by March 15, 2018. 3. Return Math and PE instruction to teachers with support from principal by March 1, 2018. 4. Re-evaluate transportation/maintenance options (including bus routes). 5. Re-evaluate CSEA staffing. 6. Re-evaluate cafeteria plan.

9.0 Closed Session (if needed) - None

10.0 Adjournment – Mr. Saul made the motion to adjourn at 7:14. Seconded by Mrs. Neher, the board voted 4-0. Ayes: Ingvaldsen, Neher, Morris, Saul.

2000/01/01

GOLDEN FEATHER UNION ELEMENTARY SCHOOL DISTRICT

Detailed AP Vendor Check Register

Fund Number: 01

Check #	Check Dt	Invoice	Description	Ck Amount
00835594	11/09/2017	2228/1701102	17102 PY VENDOR	10.93
			Check Total:	10.93
00837211	11/30/2017	2216/1701111	17111 PY VENDOR	433.00
00837211	11/30/2017	2238/1701111	17111 PY VENDOR	30.00
			Check Total:	463.00
00837212	11/30/2017	2228/1701111	17111 PY VENDOR	220.71
			Check Total:	220.71
00837213	11/30/2017	2231/1701111	17111 PY VENDOR	14.00
			Check Total:	14.00
00837214	11/30/2017	2249/1701111	17111 PY VENDOR	75.00
			Check Total:	75.00
00837215	11/30/2017	2180/1701111	17111 PY VENDOR	61.42
			Check Total:	61.42
00837496	12/05/2017	10460400	CURRENT CHARGES 10/3-11/2/17	57.69
00837496	12/05/2017	10460401	CURRENT CHARGES 10/3-11/2/17	19.99
00837496	12/05/2017	10460399	CURRENT CHARGES 10/3-11/2/17	53.74
00837496	12/05/2017	10460402	CURRENT CHARGES 10/3-11/2/17	83.71
			Check Total:	215.13
00837497	12/05/2017	1711529	CONCOW WATER TESTING	72.00
00837497	12/05/2017	1711539	SPRING VALLEY WATER TESTING	72.00
			Check Total:	144.00
00837498	12/05/2017	110117R	REIMB 11/1/17 ASSESS PLATFORM	159.00
			Check Total:	159.00
00837499	12/05/2017	89643	BUS INSPECTION	231.00
00837499	12/05/2017	+0137	BUS INSPECTION	231.00
			Check Total:	462.00
00837500	12/05/2017	551816	MONITORING 11/1/17-1/31/18	105.00

GOLDEN FEATHER UNION ELEMENTARY SCHOOL DISTRICT

Detailed AP Vendor Check Register

00837501	12/05/2017	3104681	PROGRESS BILING-1/30/17 AUDIT	Check Total:	105.00
00837502	12/05/2017	111717	UTILITIES 10/19-11/16/17	Check Total:	8,000.00
00837502	12/05/2017	111717	UTILITIES 10/19-11/16/17		8,000.00
00837502	12/05/2017	111717	UTILITIES 10/19-11/16/17		153.69
00837502	12/05/2017	111717	UTILITIES 10/19-11/16/17		477.84
					90.66
				Check Total:	2,200.34
					2,922.53
00837503	12/05/2017	103117	OCTOBER 17 PURCHASES	Check Total:	15.96
					15.96
00837504	12/05/2017	34036566	GARBAGE SVC NOV 17	Check Total:	265.02
00837504	12/05/2017	33837766	GARBAGE SVC 10/1-31/17		265.02
				Check Total:	530.04
00837505	12/05/2017	342843232	CANON LEASE 10/20-11/20/17	Check Total:	798.55
					798.55
00838265	12/12/2017	2228/1701112	17112 PY VENDOR	Check Total:	8.35
				Check Total:	8.35
District Fund Total:					14,205.62

Concow Elementary Monthly Attendance Report
MONTH1 - Beginning: 08/21/2017, MONTH4 - Ending: 12/08/2017

Concow Elementary - All Students

Days Taught: 70

Section Id	Teacher	Enrolled Last Day Prev Mon	Last Day Drops	First Day Adds	Begin Count	AddDrop		Last Day Count	Max. Enroll.	Days Not Enroll	Days of Absence	I. S. Credit	I. S. No Credit	I. S. Pend	Actual Attend	Total For School	ADA	% of actual Attend	1st Day Next Month
OK-A - Chenoweth		0		0	4	2	1	5	6	52	29	0	0	0	339	339	4.842	92.11	5
Grade 00K		0		0	4	2	1	5	6	52	29	0	0	0	339	339	4.842	92.11	5
Grade00TK-A - Chenoweth		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0.000	0.00	0
Grade 00TK		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0.000	0.00	0
1-A - Valine		0		0	8	0	1	7	8	36	41	10	0	0	473	483	6.900	90.26	7
Grade 01		0		0	8	0	1	7	8	36	41	10	0	0	473	483	6.900	90.26	7
2-A - Valine		0		0	5	1	1	5	6	81	25	0	0	0	314	314	4.485	92.62	5
Grade 02		0		0	5	1	1	5	6	81	25	0	0	0	314	314	4.485	92.62	5
3-A - Valine		0		0	7	1	1	7	8	103	25	0	0	0	432	432	6.171	94.52	7
Grade 03		0		0	7	1	1	7	8	103	25	0	0	0	432	432	6.171	94.52	7
Sub Total GRADES 0K-3		0		0	24	4	4	24	28	272	120	10	0	0	1,558	1,568	22.400	92.29	24
4-A - Mortimer		0		0	13	1	2	12	13	76	52	0	0	0	782	782	11.171	93.76	12
Grade 04		0		0	13	1	2	12	13	76	52	0	0	0	782	782	11.171	93.76	12
5-A - Mortimer		0		0	6	1	2	5	7	56	43	0	0	0	391	391	5.585	90.09	5
Grade 05		0		0	6	1	2	5	7	56	43	0	0	0	391	391	5.585	90.09	5
6-A - Mortimer		0		0	4	1	1	4	5	75	14	0	0	0	261	261	3.728	94.90	4
6-B - Moore		0		0	7	0	1	6	7	8	49	0	0	0	433	433	6.185	89.83	6
Grade 06		0		0	11	1	2	10	12	83	63	0	0	0	694	694	9.914	91.67	10
Sub Total GRADES 4-6		0		0	30	3	6	27	32	215	158	0	0	0	1,867	1,867	26.671	92.19	27

Concow Elementary Monthly Attendance Report

MONTH1 - Beginning: 08/21/2017, MONTH4 - Ending: 12/08/2017

Concow Elementary - All Students

Days Taught: 70

Section Id	Teacher	Enrolled Last Day Prev Mon	Last Day Drops	First Day Adds	Begin Count	Add	Drop	Last Day Count	Max. Enroll.	Days Not Enroll	Days of Absence	I. S. Credit	I. S. No Credit	I. S. Pend	Actual Attend	Total For School	ADA	% of actual Attend	1st Day Next Month
Grade 07																			
7-A - Moore		0		0	11	2	3	10	13	135	42	0	0	0	733	733	10.471	94.58	10
Grade 08																			
8-A - Moore		0		0	4	2	2	4	5	111	17	0	0	0	222	222	3.171	92.88	4
Sub Total GRADES 7-8																			
Sub Total		0		0	15	4	5	14	18	246	59	0	0	0	955	955	13.642	94.18	14
School Totals:																			
		0		0	69	11	15	65	78	733	337	10	0	0	4,380	4,390	62.714	92.65	65

Signature _____ Date _____

To the best of my knowledge and belief this State School Register report has been kept as required by law and in accordance with the instruction of the Superintendent of Public Instruction.

Golden Feather Union Elementary School District

**County of Butte
Oroville, California**

**FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITORS' REPORTS**

June 30, 2017

Golden Feather Union Elementary School District

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Golden Feather Union Elementary School District

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Golden Feather Union Elementary School District
Oroville, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Golden Feather Union Elementary School District (the District) as of and for the year ended June 30, 2017; and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

INDEPENDENT AUDITORS' REPORT

(Continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the budgetary comparison schedule, and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information on pages 59 to 64 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information on pages 61 to 64 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

INDEPENDENT AUDITORS' REPORT

(Continued)

The local educational agency organization structure and the schedule of charter schools have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated DATE, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

DATE
Chico, California

FINANCIAL SECTION

Required Supplementary Information

Golden Feather Union Elementary School District

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

This section of the Golden Feather Union Elementary School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2017. Please read it in conjunction with the independent auditors' report presented and the District's financial statements, which immediately follow this section.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The statement of net position and statement of activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The fund financial statements for governmental activities provide information about how District services were financed in the short term, and how much remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide financial statements by providing information about the District's most significant funds.

FINANCIAL HIGHLIGHTS

- Total net position was \$921,369 at June 30, 2017. This was a decrease of \$51,042 from the prior year.
- Overall revenues were \$1,652,875 which were exceeded by total current-year expenses by \$51,042.
- Capital assets, net of depreciation, increased by \$92,278 due to current-year recognition of \$84,891 of depreciation expense which was more than offset by construction in progress and equipment additions made during the year.
- Long-term debt increased by \$76,256 due to the increase in the net pension liability and net OPEB obligation.
- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve for economic uncertainty of 5% of General Fund expenditures, transfers out, and other uses (total outgo). During fiscal year 2016-17, General Fund expenditures and other financing uses totaled \$1,811,583. At June 30, 2017, the District has available reserves of \$90,579 in the General Fund, which represents a reserve of 5%.

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

THE FINANCIAL REPORT

The full annual financial report consists of three separate parts, including the basic financial statements, supplementary information, and management's discussion and analysis. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

Government-Wide Financial Statements: Comprising the first two statements, provide both short-term and long-term information about the District's overall financial position.

Fund Financial Statements: Focus on reporting the individual parts of the District's operations in more detail.

- Basic services' funding is described in the governmental funds statements. These statements include short-term financing and identify the balance remaining for future spending.
- Financial relationships, for which the District acts as an agent or trustee for the benefit of others to whom the resources belong, are presented in the fiduciary funds statements.

Notes to the financial statements, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-Wide Financial Statements

The District as a whole is reported in the government-wide financial statements and uses accounting methods similar to those used by companies in the private sector. All of the District's assets and liabilities are included in the statement of net position. The statement of activities reports all of the current-year's revenues and expenses, regardless of when cash is received or paid. The District's financial health or position (net position) can be measured by the difference between the District's assets and liabilities.

- Increases or decreases in the net position of the District over time are indicators of whether its financial position is improving or deteriorating, respectively.
- Additional nonfinancial factors such as the condition of school buildings and other facilities, and changes in the property tax base of the District need to be considered in assessing the overall health of the District.

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

In the statement of net position and the statement of activities, the District is divided into two kinds of activities.

Governmental Activities

The basic services provided by the District, such as regular and special education, administration, and transportation are included here, and are primarily financed by property taxes and state formula aid. Non-basic services, such as child nutrition and child development are also included here, but are financed by a combination of state and federal contract and grants, and local revenues.

Business-Type Activities

The District does not provide any services that should be included in this category.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

The District's fund-based financial statements provide detailed information about the District's most significant funds. Some funds are required to be established by state law and bond covenants. However, the District establishes many other funds as needed to control and manage money for specific purposes.

Governmental Funds

The major governmental funds of the District are the General Fund and the Capital Facilities Fund. Governmental fund reporting focuses on how money flows into and out of the funds and balances that remain at the end of the year. A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed short-term view of the District's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the District's programs.

Fiduciary Funds

The District is the trustee, or fiduciary, for its student activity funds. All of the District's fiduciary activities are reported in separate fiduciary statements. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance their operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$921,369 for the fiscal year ended June 30, 2017. Of this amount, a negative \$103,750 is unrestricted. Restricted net position is reported separately if it is not available for day-to-day operations or the net position is constrained to a particular purpose by statutes, rules or other entities with authority over the District.

June 30	Governmental Activities		Percentage Change 2016-17
	2016	2017	
ASSETS			
Cash and investments	\$ 1,333,305	\$ 1,329,847	-0.26%
Receivables	19,832	79,033	298.51%
Inventories and other assets	32,754	-	-100.00%
Capital assets - net of accumulated depreciation	890,175	982,453	10.37%
TOTAL ASSETS	2,276,066	2,391,333	5.06%
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources for pensions	114,467	258,803	126.09%
LIABILITIES			
Accounts payable and other current liabilities	146,343	317,097	116.68%
Long-term debt	1,159,106 *	1,235,362	6.58%
TOTAL LIABILITIES	1,305,449 *	1,552,459	18.92%
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources for pensions	112,673	176,308	56.48%
NET POSITION			
Investment in capital assets	890,175	982,453	10.37%
Restricted	262,568	42,666	-83.75%
Unrestricted	(180,332) *	(103,750)	42.47%
TOTAL NET POSITION	\$ 972,411 *	\$ 921,369	-5.25%

* As restated for prior-period adjustment.

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Change in Net Position

The following table summarizes the change in net position for the District. Expenses exceeded the District's revenues for the year by \$51,042. The District's expenses are primarily related to educating and caring for students which make up 68% of all expenses. Administrative activities of the District account for 16% of the total costs.

Years Ended June 30	Governmental Activities		Percentage Change 2016-17
	2016	2017	
REVENUES			
Program Revenues			
Charges for services	\$ 711	\$ -	-100.00%
Operating grants and contributions	239,212	223,952	-6.38%
Capital grants and contributions	396	31	-92.17%
General Revenues			
Property taxes	886,309	951,685	7.38%
Federal and state aid not restricted	490,085	384,927	-21.46%
Interest and investment earnings	20,454	2,083	-89.82%
Miscellaneous	88,673	90,197	1.72%
TOTAL REVENUES	1,725,840	1,652,875	-4.23%
EXPENSES			
Instruction	889,485 *	909,326	2.23%
Instruction-related services	85,984 *	82,190	-4.41%
Pupil services	193,498 *	162,529	-16.00%
General administration	246,766 *	279,199	13.14%
Plant services	219,513 *	203,995	-7.07%
Other outgo	35,743	66,678	86.55%
TOTAL EXPENSES	1,670,989 *	1,703,917	1.97%
Change in Net Position	\$ 54,851 *	\$ (51,042)	193.06%

* As restated for prior-period adjustment.

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The District's governmental funds reported a combined fund balance of \$1,091,783, an decrease of \$115,011 from the previous year. Following is a summary of the District's fund balances.

June 30	Fund Balance		Increase (Decrease)
	2016	2017	
General	\$ 1,076,517	\$ 914,467	\$ (162,050)
Cafeteria Special Revenue	5,081	5,094	13
Capital Facilities	102,587	149,582	46,995
County School Facilities	22,609	22,640	31
Total	\$ 1,206,794	\$ 1,091,783	\$ (115,011)

The General Fund decrease is due primarily to current-year expenditures exceeding current-year revenues due in part to the spending of Proposition 39 carryover.

The Capital Facilities Fund increase is due to developer fees collected with no related expenditures.

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on the Governor's May Revise. Not later than 45 days after the state budget is adopted, school districts are required to make available for public review any revisions in revenues and expenditures that it makes to its budget to reflect the funding made available by the state budget. In addition, the District revises its budget at the first and second interim reporting periods. Budgeted revenues increased by approximately \$95,000 and budgeted expenditures increased by approximately \$305,000.

The budget amendments for the year typically fell into the following categories:

- Budget revisions to reflect funding levels approved in the state budget.
- Adjustment of revenue to actual enrollment and ADA data.
- Conservative budgeting of the Basic Aid Supplemental Charter School Grant revenues, as they are based on several factors that are not known until late in the year.
- Negotiated salary increases.
- Restricted programs are fully budgeted to be spent even though they continue to have carryover and advances from grantors.

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information regarding capital assets and long-term debt.

Capital Assets

The District has invested \$982,453 in capital assets including land, construction in progress, improvements, buildings, and equipment. The District purchased a pool slide, and began an HVAC and lighting project during 2016-17.

June 30	Governmental Activities		Percentage Change 2016-17
	2016	2017	
Land	\$ 32,820	\$ 32,820	0.00%
Construction in progress	-	170,266	N/A
Site improvements	726,944	726,944	0.00%
Buildings	1,514,805	1,514,805	0.00%
Equipment	721,281	728,184	0.96%
Subtotal	2,995,850	3,173,019	5.91%
Less: Accumulated depreciation	2,105,675	2,190,566	4.03%
Total	\$ 890,175	\$ 982,453	10.37%

Long-Term Debt

The District has \$1,235,362 in long-term debt as of June 30, 2017. The District did not enter into any new debt-financing arrangements in 2016-17.

June 30	Governmental Activities		Percentage Change 2016-17
	2016	2017	
Compensated absences	\$ 1,795	\$ 1,726	-3.84%
Net OPEB obligation	-	10,075	N/A
Net pension liability	1,157,311 *	1,223,561	5.72%
Total	\$ 1,159,106 *	\$ 1,235,362	6.58%

* As restated for prior-period adjustment.

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could significantly affect its financial health in the future:

- The most current enrollment projections indicate large decreases in enrollment which could potentially adversely affect the District's LCFF funding. The District will continue to monitor enrollment carefully for trending and accuracy.
- It is expected that the two charter schools which the District currently pays in-lieu taxes to will have changes to their charter that will result in one of the charters having a new authorizing district and the other charter becoming a county-wide benefit program. If so, this means the District will see a large decrease in the amount of in-lieu taxes they are responsible for and could potentially see an increase in LCFF funding despite their declining enrollment.
- Health benefits, workers' compensation rates, and fuel and energy costs continue to escalate.
- Mandated programs such as transportation, special education, special education transportation, and routine restricted maintenance continue to experience costs far in excess of program revenues, which negatively impact the District's ability to fund other instructional programs.
- Statutory salary and benefit increases per collective bargaining agreements continue to exceed additional state funding, resulting in on-going deficit spending.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. For questions regarding this report or for additional financial information, please contact:

Josh Peete, Superintendent
Golden Feather Union Elementary School District
11679 Nelson Bar Road
Oroville, California 95965
(530) 533-3833

Basic Financial Statements

Golden Feather Union Elementary School District
STATEMENT OF NET POSITION

June 30, 2017	Governmental Activities
ASSETS	
Cash and investments	\$ 1,329,847
Accounts receivable	9,520
Due from other governments	69,513
Nondepreciated capital assets	203,086
Depreciated capital assets	2,969,933
Accumulated depreciation	(2,190,566)
TOTAL ASSETS	2,391,333
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources for pensions	258,803
LIABILITIES	
Accounts payable and other current liabilities	143,379
Due to other governments	173,718
Long-term obligations:	
Due beyond one year	1,235,362
TOTAL LIABILITIES	1,552,459
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources for pensions	176,308
NET POSITION	
Investment in capital assets	982,453
Restricted for capital projects	22,640
Restricted for educational programs	14,932
Restricted for other purposes	5,094
Unrestricted	(103,750)
TOTAL NET POSITION	\$ 921,369

The accompanying notes are an integral part of these financial statements.

Golden Feather Union Elementary School District
STATEMENT OF ACTIVITIES

Year Ended June 30, 2017	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position - Governmental Activities
		Operating Grants and Contributions	Capital Grants and Contributions	
FUNCTIONS/PROGRAMS				
Primary Government				
Governmental activities:				
Instruction	\$ 909,326	\$ 124,133	\$ 31	\$ (785,162)
Instruction-related services	82,190	15,482	-	(66,708)
Pupil services	162,529	7	-	(162,522)
General administration	279,199	16,476	-	(262,723)
Plant services	203,995	51,206	-	(152,789)
Other outgo	66,678	16,648	-	(50,030)
Total Governmental Activities	\$ 1,703,917	\$ 223,952	\$ 31	(1,479,934)
GENERAL REVENUES				
Property taxes - levied for general purposes				951,685
Federal and state aid not restricted to specific purposes				384,927
Unrestricted investment earnings				2,083
Interagency revenues				11,350
Miscellaneous				78,847
TOTAL GENERAL REVENUES				1,428,892
Change in Net Position				(51,042)
Beginning Balance - as Previously Reported				1,072,491
Prior-period adjustment				(100,080)
Beginning Balance - as Restated				972,411
Net Position - End of Year			\$	921,369

The accompanying notes are an integral part of these financial statements.

Golden Feather Union Elementary School District
BALANCE SHEET – GOVERNMENTAL FUNDS

June 30, 2017	General Fund		Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds			
ASSETS								
Cash and investments	\$	1,152,972	\$	149,214	\$	27,661	\$	1,329,847
Accounts receivable		9,079		368		73		9,520
Due from other governments		69,513		-		-		69,513
TOTAL ASSETS	\$	1,231,564	\$	149,582	\$	27,734	\$	1,408,880
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable and other current liabilities	\$	143,379	\$	-	\$	-	\$	143,379
Due to other governments		173,718		-		-		173,718
Total Liabilities		317,097		-		-		317,097
Fund Balances								
Nonspendable		1,000		-		-		1,000
Restricted		14,932		149,582		27,734		192,248
Assigned		807,956		-		-		807,956
Unassigned		90,579		-		-		90,579
Total Fund Balances		914,467		149,582		27,734		1,091,783
TOTAL LIABILITIES AND FUND BALANCES	\$	1,231,564	\$	149,582	\$	27,734	\$	1,408,880

The accompanying notes are an integral part of these financial statements.

Golden Feather Union Elementary School District

RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO GOVERNMENT-WIDE NET POSITION

June 30, 2017

Total Fund Balances - Governmental Funds	\$ 1,091,783
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Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 3,173,019
Accumulated depreciation	(2,190,566)

Total Capital Assets - Net	982,453
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Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net pension liability	1,223,561
Net OPEB obligation	10,075
Compensated absences	1,726

Total Long-Term Liabilities	(1,235,362)
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Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions	258,803
Deferred inflows of resources relating to pensions	(176,308)

Total Net Position - Governmental Activities	\$ 921,369
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The accompanying notes are an integral part of these financial statements.

Golden Feather Union Elementary School District**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS**

Year Ended June 30, 2017	General Fund	Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	\$ 951,685	\$ -	\$ -	\$ 951,685
Local control funding formula sources	344,479	-	-	344,479
Other state revenue	198,278	-	-	198,278
Federal revenue	109,806	-	-	109,806
Other local revenue	45,285	46,995	44	92,324
Total Revenues	1,649,533	46,995	44	1,696,572
Expenditures				
Current:				
Instruction	896,169	-	-	896,169
Instruction-related services	82,654	-	-	82,654
Pupil services	144,254	-	-	144,254
General administration	281,583	-	-	281,583
Plant services	163,076	-	-	163,076
Transfers between agencies	66,678	-	-	66,678
Capital outlay	177,169	-	-	177,169
Total Expenditures	1,811,583	-	-	1,811,583
Net Change in Fund Balances	(162,050)	46,995	44	(115,011)
Fund Balances - Beginning of Year	1,076,517	102,587	27,690	1,206,794
Fund Balances - End of Year	\$ 914,467	\$ 149,582	\$ 27,734	\$ 1,091,783

The accompanying notes are an integral part of these financial statements.

Golden Feather Union Elementary School District

RECONCILIATION OF NET CHANGE IN FUND BALANCES TO CHANGE IN NET POSITION

Year Ended June 30, 2017

Total Net Change in Fund Balances - Governmental Funds	\$ (115,011)
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay	\$ 177,169
Depreciation expense	(84,891)

Net Capital Outlay	92,278
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Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

69

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual basis pension costs and actual employer contributions was:

14,451

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

(42,829)

Change in Net Position of Governmental Activities	\$ (51,042)
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The accompanying notes are an integral part of these financial statements.

Golden Feather Union Elementary School District
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUND

June 30, 2017	Agency	
ASSETS		
Cash and investments	\$	1,637
LIABILITIES		
Due to student groups	\$	1,637

The accompanying notes are an integral part of these financial statements.

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Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

The District is governed by an elected five-member board. The District operates one elementary school in Oroville, California. The District is the sponsoring local educational agency for one charter school.

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's, *California School Accounting Manual*. The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP, and used by the District, are discussed below.

Basis of Presentation

Government-Wide Financial Statements The statement of net position and statement of activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed, in whole or in part, by fees charged to external parties for goods or services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function; and, therefore, are clearly identifiable to a particular function. Program revenues include: (a) fees, fines, and charges paid by recipients of goods or services offered by the major programs; and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and unrestricted grants and contributions, are presented as general revenues.

Fund Financial Statements Fund financial statements of the reporting entity are organized by funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute assets, liabilities, fund equity, revenues, and expenditures/ expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type; and

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Governmental Funds

General Fund The general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds Funds that are established to account for the proceeds from specific resources that are restricted to the financing of particular activities.

1. Cafeteria Special Revenue Fund is used to account separately for federal, state, and local resources received to operate the District's food service program (*California Education Code*, Sections 38091 and 38100).

Capital Projects Funds Funds that are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

1. Capital Facilities Fund is used primarily to account for funds received from fees levied on developers or others as a condition for approving development (*California Education Code*, Sections 17620-17626).
2. County School Facilities Fund is used to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*California Education Code*, Section 17070.10).

Fiduciary Funds

Agency Funds Funds that are used to account for assets of others for whom the District acts as an agent. The District maintains agency funds for student body accounts.

Major and Nonmajor Funds

The funds are further classified as major or nonmajor as follows:

Major Governmental Funds:

General Fund
Capital Facilities Fund

Nonmajor Governmental Funds:

Cafeteria Special Revenue Fund
County School Facilities Fund

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Measurement Focus On the government-wide statement of net position and the statement of activities, both governmental and business-like activities are presented using the “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund equity is classified as net position.

In the fund financial statements, governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting In the government-wide statement of net position and statement of activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within one year. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District’s Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District’s Governing Board satisfied these requirements.

These budgets are revised by the District’s Governing Board and District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets are presented for the General Fund as required supplementary information.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures legally cannot exceed appropriations by major object account.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash, Cash Equivalents, and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as cash and investments.

Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

In accordance with *California Education Code*, Section 41001, the District maintains substantially all of its cash in the Butte County Treasury (the County) as part of the common investment pool. The County is restricted by *California Government Code*, Section 53635 pursuant to Section 53601, to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. Investments in the County pool are valued using the amortized cost method (which approximates fair value) and include accrued interest. The pool has deposits and investments with a weighted-average maturity of more than one year. As of June 30, 2017, the fair value of the County pool was 99.74% of the carrying value and is deemed to represent a material difference. Information regarding the amount of dollars invested in derivatives with the County was not available. The County investment pool is subject to regulatory oversight by the Treasury Oversight Committee, as required by *California Government Code*, Section 27130. The District is considered to be an involuntary participant in the external investment pool.

The calculation of realized gains is independent of the calculation of the net increase in the fair value of Investments. Realized gains and losses on Investments that had been held in more than one fiscal year and sold in the current year may have been recognized as an increase or decrease in the fair value of investments reported in the prior year. The net decrease in the fair value of investments during the year ended June 30, 2017, was \$11,860. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year. The unrealized loss on investments held at June 30, 2017, was \$3,447.

Accounts Receivable and Due From Other Governments

Accounts receivable represent amounts due from private persons, firms, or corporations based on contractual agreements or amounts billed, but not received, as of June 30, 2017. Amounts due from other governments include entitlements and grants from federal, state, and local governments that the District has earned or been allocated, but has not received, as of June 30, 2017. At June 30, 2017, no allowance for doubtful accounts was deemed necessary.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Fixed Assets

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the District as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. All fixed assets are valued at historical cost, or estimated historical cost if the actual cost is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives in years by type of asset is as follows:

School buildings	20-50
Portable classrooms	25
Site improvements	20
Equipment	5-20
Vehicles	8

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Long-Term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources, and payments of principal and interest are reported as expenditures.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Compensated Absences

The liability for earned but unused vacation leave is recorded as long-term debt for compensated absences in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) which will only be recognized as an outflow of resources (expense/expenditures) in the future. District contributions, subsequent to the measurement date related to pension plans, are reported as deferred outflows of resources in the government-wide statement of net position. District contributions subsequent to the measurement date will be amortized during the next fiscal year.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and would only be recognized as an inflow of resources (revenue) at that time.

Changes in proportion and differences between District contributions and proportionate share of pension contributions, the District's proportionate share of the net difference between projected and actual earnings on pension plan investments, changes in assumptions, and the differences between the District's expected and actual experience, are reported as deferred inflows of resources or deferred outflows of resources in the government-wide statement of net position. These amounts are amortized over the estimated service lives of the pension plan participants.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Equity Classifications

Government-Wide Statements Equity is classified as net position and displayed in three components:

Investment in Capital Assets: Consists of capital assets including restricted capital assets, net of accumulated depreciation.

Restricted Net Position: Consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, laws or regulations of other governments, or laws through constitutional provisions or enabling legislation.

Unrestricted Net Position: Consists of any other net position that does not meet the definition of "restricted" or "investment in capital assets."

Fund Statements Governmental fund equity is classified as fund balance. Fund balance is further classified and displayed in five components:

Nonspendable Fund Balance: Consists of amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted Fund Balance: Consists of amounts that can be spent only for specific purposes because of constraints that are externally imposed by groups such as creditors, grantors, contributors, laws or regulations of other governments, or because of laws through constitutional provisions or enabling legislation.

Committed Fund Balance: Consists of amounts that can be used only for specific purposes determined by a formal action of the District's Board of Trustees. The District's Board of Trustees is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or budget adoption approved by the District's Board of Trustees.

Assigned Fund Balance: Consists of amounts that the District intends to use for specific purposes. Assignments may be established either by the District's Board of Trustees or a designee of the District's Board of Trustees.

Unassigned Fund Balance: Consists of the residual balance in the General Fund that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's minimum fund balance policy requires a reserve for economic uncertainties, consisting of unassigned amounts of 5% of General Fund expenditures and other financing uses.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District's Board of Trustees has provided otherwise in its commitment or assignment actions.

Local Control Funding Formula Grant and Property Tax

The District's local control funding formula (LCFF) grant is received from a combination of local property taxes and state apportionments.

Butte County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the County. Secured property taxes attach as an enforceable lien on property as of March 1. Property taxes on the secured roll are due on December 10 and April 10 and become delinquent after December 10 and April 10, respectively.

Secured property taxes are recorded as revenue when apportioned in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the *California Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

Property taxes are recorded as LCFF sources by the District. The California Department of Education reduces the District's entitlement by the District's local property tax revenue. The balance is paid from the state's General Fund and is referred to as the state apportionment. The District's LCFF provides a base grant per average daily attendance (ADA), which varies by grade span, plus supplemental and concentration grants that reflect student demographic factors and categorical programs.

Revenue – Nonexchange Transactions

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Expenditures and Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental funds – by character:
 Current (further classified by function)
 Debt service
 Capital outlay

In the fund financial statements, governmental funds report expenditures of financial resources.

Pensions

Deferred outflows of resources/deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and California Public Employees' Retirement System (CalPERS), and additions to/deductions from STRP's and CalPERS's fiduciary net position have been determined on the same basis as they are reported by California State Teachers' Retirement System (CalSTRS) and CalPERS for purposes of measuring the net pension liability. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable with the benefit terms. Investments are reported at fair value.

2. CASH AND INVESTMENTS

The following is a summary of cash and investments:

June 30, 2017	Maturities	Fair Value
Deposits (1)		\$ 2,637
Investments That Are Not Securities (2)		
County treasurer's investment pool	21.7 months average	1,328,847
Total Cash and Investments		1,331,484
Less: Agency fund cash and investments		1,637
Total Cash and Investments Per Government-Wide Statement of Net Position		\$ 1,329,847

- (1) **Deposits** The carrying amount of deposits includes checking accounts, savings accounts, nonnegotiable certificates of deposit, and money market accounts at financial institutions, if any.
- (2) **Investments That Are Not Securities** A "security" is a transferable financial instrument that evidences ownership or creditorship, whether in physical or book-entry form. Investments that are not securities do not have custodial credit risk because they do not involve a transferable financial instrument. Thus, they are not categorized into custodial credit risk categories.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Credit Risk – Investments

California Government Code, Section 53601, limits investments in commercial paper to “prime” quality of the highest ranking or of the highest letter and numerical rating as provided by nationally recognized statistical rating organizations (NRSRO), and limits investments in medium-term notes to a rating of A or better. The District has no investment policy that would further limit its investment choices. The District’s investment in the County investment pool is unrated.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; and level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2017:

- County treasurer’s investment pool of \$1,328,847 is valued using quoted prices for similar instruments in active markets and quoted prices for identical or similar instruments in markets that are not active (level 2 inputs).

Concentration of Credit Risk – Investments

California Government Code, Section 53635, places the following concentration limits on the County investment pool:

No more than 40% may be invested in eligible commercial paper; no more than 10% may be invested in the outstanding commercial paper of any single issuer; and no more than 10% of the outstanding commercial paper of any single issuer may be purchased.

California Government Code, Section 53601, places the following concentration limits on the District’s investments:

No more than 5% may be invested in the securities of any one issuer, except the obligations of the U.S. government, U.S. government agencies, and U.S. government-sponsored enterprises; no more than 10% may be invested in any one mutual fund; no more than 25% may be invested in commercial paper; no more than 10% of the outstanding commercial paper of any single issuer may be purchased; no more than 30% may be invested in bankers’ acceptances of any one commercial bank; no more than 30% may be invested in negotiable certificates of deposit; no more than 20% may be invested in reverse repurchase agreements; and no more than 30% may be invested in medium-term notes.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following:

June 30, 2017	General Fund	Capital Facilities Fund	Other Governmental Funds
Interest	\$ 3,381	\$ 368	\$ 73
Other	5,698	-	-
Total	\$ 9,079	\$ 368	\$ 73

4. DUE FROM OTHER GOVERNMENTS

Amounts due from other governments consisted of the following:

June 30, 2017	General Fund
Due From	
Federal government	\$ 12,234
State government	53,198
Local governments	4,081
Total	\$ 69,513

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

5. CAPITAL ASSETS

Capital assets activity is as follows:

Year Ended June 30, 2017	Beginning Balance	Additions	Deductions	Ending Balance
GOVERNMENTAL ACTIVITIES				
Nondepreciated Capital Assets				
Land	\$ 32,820	\$ -	\$ -	\$ 32,820
Construction in progress	-	170,266	-	170,266
Total Nondepreciated Capital Assets	32,820	170,266	-	\$ 203,086
Depreciated Capital Assets				
Buildings	1,514,805	-	-	1,514,805
Site improvements	726,944	-	-	726,944
Equipment and vehicles	721,281	6,903	-	728,184
Total Depreciated Capital Assets	2,963,030	6,903	-	2,969,933
Totals at Historical Cost	2,995,850	177,169	-	3,173,019
Less: Accumulated Depreciation				
Buildings	1,206,288	23,272	-	1,229,560
Site improvements	299,229	32,541	-	331,770
Equipment and vehicles	600,158	29,078	-	629,236
Total Accumulated Depreciation	2,105,675	84,891	-	2,190,566
Total Depreciated Capital Assets - Net	857,355	(77,988)	-	779,367
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS - NET	\$ 890,175	\$ 92,278	\$ -	\$ 982,453

Depreciation expense was charged to governmental activities as follows:

Year Ended June 30, 2017	
Governmental Activities	
Instruction	\$ 21,188
Pupil services	20,691
Plant services	43,012
Total Depreciation Expense - Governmental Activities	\$ 84,891

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

6. ACCOUNTS PAYABLE

Accounts payable consisted of the following:

June 30, 2017	General Fund
Vendors	\$ 81,858
Salaries and benefits	61,497
Other	24
Total	\$ 143,379

7. DUE TO OTHER GOVERNMENTS

Amounts due to other governments consisted of the following:

June 30, 2017	General Fund
Due To	
Local governments	\$ 173,718

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

8. CHANGES IN LONG-TERM DEBT

The following is a summary of changes in long-term debt:

Year Ended June 30, 2017	Beginning Balance - as Previously Reported	Prior-Period Adjustment	Beginning Balance - as Restated	Additions	Deductions	Ending Balance	Amounts Due Within One Year
Governmental Activities							
Compensated absences	\$ 1,795	\$ -	\$ 1,795	\$ -	\$ 69	\$ 1,726	\$ -
Net OPEB obligation	-	-	-	10,075	-	10,075	-
Net pension liability	1,057,231	100,080	1,157,311	66,250	-	1,223,561	-
Total	\$ 1,059,026	\$ 100,080	\$ 1,159,106	\$ 76,325	\$ 69	\$ 1,235,362	\$ -

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

9. FUND BALANCES COMPONENTS

Fund balances are composed of the following:

June 30, 2017	General Fund	Capital Facilities Fund	Other Governmental Funds
Nonspendable			
Reserved for revolving cash	\$ 1,000	\$ -	\$ -
Restricted			
Restricted for:			
Capital projects	\$ -	\$ 149,582	\$ 22,640
Federal and state categoricals	14,932	-	5,094
Total Restricted	\$ 14,932	\$ 149,582	\$ 27,734
Assigned			
Assigned for:			
2017-18 step and column	\$ 20,000	\$ -	\$ -
Deferred maintenance	10,000	-	-
CalPERS/CalSTRS	53,000	-	-
Deficit spending reserves	133,403	-	-
Textbook adoptions	10,000	-	-
Technology purchases	26,000	-	-
Unrestricted lottery	24,689	-	-
Other postemployment benefits	205,755	-	-
Other board priorities	325,109	-	-
Total Assigned	\$ 807,956	\$ -	\$ -
Unassigned			
Designated for economic uncertainties	\$ 90,579	\$ -	\$ -

10. JOINT POWERS AUTHORITIES

The District participates in joint ventures under joint powers agreements with the following joint powers authorities (JPAs): Butte Schools Self-Funded Programs (BSSP) and North Valley Schools Insurance Group (NVSIG). The relationship between the District and the JPAs is such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs arrange for and provide property, liability, workers' compensation, and health care coverage for their members. Each JPA is governed by a board consisting of representatives from the members. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the boards. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to its participation in the JPA. The District's share of year-end assets, liabilities, or fund equity is not calculated by the JPAs. Separately issued financial statements can be requested from each JPA.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

11. COMMITMENTS AND CONTINGENCIES

Federal and State Allowances, Awards, and Grants

The District received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under the terms of the grants, it is believed that any required reimbursements will not be material.

Construction Project Commitment

Construction project commitments are as follows:

	Remaining Construction Commitment
June 30, 2017	
HVAC and lighting project	\$ 3,475

12. RISK MANAGEMENT

The District is exposed to various risks, including loss or damage to property, general liability, and injuries to employees. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years. No significant reductions in insurance coverage from the prior year have been made. As described above, the District participates in risk pools under joint powers agreements for property, liability, workers' compensation, and health care coverage.

13. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the state of California. Certificated employees are members of CalSTRS, and classified employees are members of CalPERS.

Summary

Net pension liability, deferred outflows or resources, deferred inflows of resources, and pension expense are reported as follows:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
June 30, 2017				
CalSTRS State Teachers' Retirement Plan	\$ 808,810	\$ 136,910	\$ 19,735	\$ 80,956
CalPERS School Employer Pool	414,751	121,893	156,573	16,902
Total	\$ 1,223,561	\$ 258,803	\$ 176,308	\$ 97,858

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Net pension liability, deferred outflows of resources, and deferred inflows of resources are reported in the accompanying statement of net position; pension expense is reported in the accompanying statement of activities.

California State Teachers' Retirement System

Plan Description Certificated employees of the District participate in STRP, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. Benefit provisions are established by state statute, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues publicly available financial reports that can be obtained at www.calstrs.com.

Benefits Provided STRP provides retirement, disability, and survivor benefits to beneficiaries. The defined benefit program provides retirement benefits based on members' final compensation, age, and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. The program has two benefit formulas:

- **CalSTRS 2% at 60** CalSTRS 2% at 60 members are eligible for normal retirement at age 60 with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirement after age 60 increases with each quarter year of age to 2.4% at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2% to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4% of final compensation.
- **CalSTRS 2% at 62** CalSTRS 2% at 62 members are eligible for normal retirement at age 62 with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4% at age 65 or older.

Contributions Required member, employer, and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Active plan members of the CalSTRS 2% at 60 formula are required to contribute 10.25% of their salary. Active plan members of the CalSTRS 2% at 62 formula are required to contribute 9.205% of their salary. The required employer contribution rate for fiscal year 2016-17 was 12.58% of annual payroll. State Teachers' Retirement Law also requires the state to contribute 8.828% of the members' creditable earnings from the fiscal year ending in the prior calendar year. The District's contributions to CalSTRS for the fiscal year ended June 30, 2017, were \$72,610.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions At June 30, 2017, the District reported a net pension liability for its proportionate share of the net pension liability that reflected a reduction for state pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District, were as follows:

June 30, 2017

District's proportionate share of the net pension liability	\$	808,810
State's proportionate share of the net pension liability associated with the District		293,436
Total	\$	1,102,246

The District's net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015, rolled forward to June 30, 2016, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers and the state, actuarially determined. At June 30, 2017, the District's proportion was .001%.

For the year ended June 30, 2017, the District recognized pension expense of \$9,023 and revenue of \$9,023 for support provided by the state. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 19,735
Net difference between projected and actual earnings on pension plan investments	64,300	-
District contributions subsequent to the measurement date	72,610	-
Total	\$ 136,910	\$ 19,735

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The \$72,610 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30		
2018	\$	(2,197)
2019		(2,197)
2020		33,773
2021		20,515
2022		(3,602)
Thereafter		(1,727)
Total	\$	44,565

Actuarial Assumptions The total pension liability in the June 30, 2015, actuarial valuation for CalSTRS was determined using the following actuarial assumptions and applied to all periods included in the measurement:

Valuation date	June 30, 2015
Measurement date	June 30, 2016
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Investment rate of return	7.60%
Interest on accounts	4.50%
Wage growth	3.75%
Consumer price inflation	3.00%
Post-retirement benefit increases	2.00% simple

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS' experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries.

The actuarial assumptions used in the June 30, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2006, through June 30, 2010.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS' general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in 2012 in conjunction with the most recent experience study. For each future valuation, CalSTRS' consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2016, are summarized in the following table:

	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Asset Class		
Global equity	47%	6.30%
Fixed income	12%	0.30%
Real estate	13%	5.20%
Private equity	13%	9.30%
Absolute return/risk mitigating strategies	9%	2.90%
Inflation sensitive	4%	3.80%
Cash/liquidity	2%	-1.00%
Total	100%	

Discount Rate The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers were made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60%) and assumes that contributions, benefit payments, and administrative expenses occurred midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.60%, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower (6.60%) or one percentage point higher (8.60%) than the current rate:

	1% Decrease (6.60%)	Current Discount Rate (7.60%)	1% Increase (8.60%)
June 30, 2017			
District's proportionate share of the net pension liability	\$ 1,164,060	\$ 808,810	\$ 513,760

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Pension Plan Fiduciary Net Position Detailed information about the pension plan's fiduciary net position is available in CalSTRS' separately issued *Comprehensive Annual Financial Report* (CAFR).

California Public Employees' Retirement System

Plan Description Classified employees of the District participate in the School Employer Pool (the Plan) under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by state statute, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available financial report that can be obtained at www.calpers.ca.gov.

Benefits Provided The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The benefits are based on members' years of service, age, final compensation, and benefit formula. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions Member contribution rates are defined by law. Employer contribution rates are determined by periodic actuarial valuations. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. Active plan members that met the definition of a new member under the Public Employees' Pension Reform Act are required to contribute 6.00% of their salary. Classic employees are required to contribute 7.00% of their salary. The required employer contribution rate for the 2016-17 fiscal year was 13.888%. The District's contributions to CalPERS for the fiscal year ended June 30, 2017, were \$39,699.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions At June 30, 2017, the District reported a net pension liability of \$414,751 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015, rolled forward to June 30, 2016, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2017, the District's proportion was .0021%.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

For the year ended June 30, 2017, the District recognized pension expense of \$16,902. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 17,838	\$ -
Net difference between projected and actual earnings on pension plan investments	64,356	-
Change in assumptions	-	12,461
Changes in proportion and differences between District contributions and proportionate share of contributions	-	144,112
District contributions subsequent to the measurement date	39,699	-
Total	\$ 121,893	\$ 156,573

The \$39,699 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30

2018	\$ (38,971)
2019	(38,925)
2020	(13,279)
2021	16,796
Total	\$ (74,379)

Actuarial Assumptions The total pension liability in the June 30, 2015, actuarial valuation for CalPERS was determined using the following actuarial assumptions applied to all periods included in the measurement:

Valuation date	June 30, 2015
Measurement date	June 30, 2016
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	7.65%
Inflation	2.75%
Salary increases	Varies by entry age and service
Investment rate of return	7.50%

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries, Scale BB.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The actuarial assumptions used in the June 30, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 1997, through June 30, 2011.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11-60 years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The tables below reflect long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Assumed Asset Allocation	Real Rate of Return	
		Years 1 - 10	Years 11+
Global equity	51%	5.25%	5.71%
Global debt securities	20%	0.99%	2.43%
Inflation assets	6%	0.45%	3.36%
Private equity	10%	6.83%	6.95%
Real estate	10%	4.50%	5.13%
Infrastructure and forestland	2%	4.50%	5.09%
Liquidity	1%	-0.55%	-1.05%
Total	100%		

Discount Rate The discount rate used to measure the total pension liability was 7.65%. To determine whether the municipal bond rate should be used in the calculation of a discount rate, the amortization and smoothing periods recently adopted by the CalPERS Board were used. Projections of expected benefit payments and contributions were performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.65%, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower (6.65%) or one percentage point higher (8.65%) than the current rate:

June 30, 2017	1% Decrease (6.65%)	Current Discount Rate (7.65%)	1% Increase (8.65%)
District's proportionate share of the net pension liability	\$ 618,811	\$ 414,751	\$ 244,831

Pension Plan Fiduciary Net Position Detailed information about the pension plan's fiduciary net position is available in CalPERS' separately issued CAFR.

14. EARLY RETIREMENT INCENTIVE PROGRAM

The District did not enter into any early retirement incentive agreements during 2016-17 pursuant to *California Education Code*, Sections 22714 and 44929, whereby the service credit to eligible employees is increased by two years.

15. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Plan Description

The District provides postemployment health care benefits to qualifying employees through a single-employer defined benefit health care plan administered by the District. The District provides postemployment health care benefits to all certificated employees and their dependents who retire from the District on or after attaining the age of 55 with at least ten years of service in the District. The District provides these benefits until the retiree attains age 65. The District contributes an amount not to exceed the Blue Cross Classic II Plan premium.

The District also provides all classified retirees, who retired after 1985, with an annual contribution of \$600 toward Medicare supplement premiums prorated by the retiree's full-time equivalency prior to retirement. This benefit is paid for one year for each full year of service with the District.

At June 30, 2017, no retirees met these eligibility requirements and an estimated 14 participants will be eligible in future years.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Funding Policy

The District's agreement with employees is for monthly contributions for members who meet the eligibility criteria of their collective bargaining agreement and who retire during the term of the contract. The contribution requirements of plan members and the District are established and may be amended by the District's Board of Trustees through the collective bargaining process. The members receiving benefits contributions vary depending on the level of coverage selected.

Annual Other Postemployment Benefit (OPEB) Cost and Net (Asset) Obligation

For the year ended June 30, 2017, the District's annual OPEB cost is calculated based on the annual required contribution for the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45, *Accounting and financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the annual OPEB cost for the year, the amount actually contributed to the plan, and the changes in the District's net OPEB (asset) obligation:

June 30, 2017

Annual required contribution	\$	61,788
Interest on net OPEB asset		(1,310)
Adjustment to annual required contribution		1,894
Annual OPEB Cost		62,372
Contributions		19,543
Change in Net OPEB Obligation (Asset)		42,829
Net OPEB Asset - Beginning of Year		(32,754)
Net OPEB Obligation - End of Year	\$	10,075

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB (asset) obligation were as follows:

Year Ended	Annual OPEB Cost	Actual Employer Contributions	Percentage Contributed	Net Ending OPEB (Asset) Obligation
June 30, 2015	\$ 63,294	\$ 48,795	77.09%	\$ (69,935)
June 30, 2016	\$ 63,035	\$ 25,854	41.02%	\$ (32,754)
June 30, 2017	\$ 62,372	\$ 19,543	31.33%	\$ 10,075

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Funded Status and Funding Progress

As of July 1, 2013, the most recent actuarial valuation date, the plan was not funded. The actuarial accrued liability for benefits was \$514,165, and the actuarial value of the assets was \$-0-, resulting in an unfunded actuarial accrued liability of \$514,165. The covered payroll (annual payroll of active employees covered by the Plan) was \$914,951, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 56.2%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by District and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the District and plan members at that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets consistent with the long-term perspective of the calculations.

In the July 1, 2013, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4.00% investment rate of return (net of administrative expenses) and an initial annual health care cost trend rate of 8.00%, reduced by decrements to an ultimate rate of 5.00% after three years. Both rates include a 4.00% inflation assumption. The District's unfunded actuarial accrued liability is amortized over an open period of 30 years.

16. PRIOR-PERIOD ADJUSTMENT

Net position in the statement of net position as of July 1, 2016, decreased by \$100,080 as a result of an understatement of net pension liability as of June 30, 2016. This adjustment has no effect on revenue or expenses during the 2016-17 fiscal year, but increased expenses in the statement of activities by \$55,794 during the 2015-16 fiscal year and by \$44,286 during the 2014-15 fiscal year, respectively.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

17. FUTURE GASB IMPLEMENTATION

In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions. It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. GASB Statement No. 75 replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed. The District's management has not yet determined the impact that implementation of these standards, which is required on July 1, 2017, will have on the District's financial statements, if any.

In March 2017, GASB issued Statement No. 85, *Omnibus 2017*. This statement addresses practice issues that have been identified during implementation and application of certain GASB statements, including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits. It addresses timing of the measurement of pension or OPEB liabilities and expenditures recognized, recognizing on-behalf payments for pensions of OPEB, presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB, and accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans. The District's management has not yet determined the impact that implementation of these standards, which is required on July 1, 2017, will have on the District's financial statements, if any.

In May 2017, GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. This statement improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources, resources other than the proceeds of refunding debt, are placed in an irrevocable trust for the sole purpose of extinguishing debt. This statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The District's management has not yet determined the impact that implementation of these standards, which is required on July 1, 2017, will have on the District's financial statements, if any.

Required Supplementary Information

Golden Feather Union Elementary School District
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND

Year Ended June 30, 2017	Budgeted Amounts		Actual Amounts GAAP Basis	Variance With Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 901,274	\$ 902,099	\$ 951,685	\$ 49,586
Local control funding formula sources	265,047	276,792	344,479	67,687
Other state revenue	296,618	347,174	198,278	(148,896)
Federal revenue	102,402	117,191	109,806	(7,385)
Other local revenue	35,200	52,332	45,285	(7,047)
Total Revenues	1,600,541	1,695,588	1,649,533	(46,055)
Expenditures				
Certificated salaries	586,251	584,150	593,773	(9,623)
Classified salaries	275,657	315,111	302,235	12,876
Employee benefits	376,762	400,948	397,646	3,302
Books and supplies	88,013	85,212	46,417	38,795
Services and other operating	185,798	228,399	227,665	734
Capital outlay	15,961	179,468	177,169	2,299
Other outgo	28,550	68,876	66,678	2,198
Total Expenditures	1,556,992	1,862,164	1,811,583	50,581
Net Change in Fund Balances	43,549	(166,576)	(162,050)	4,526
Fund Balances - Beginning of Year	1,076,517	1,076,517	1,076,517	-
Fund Balances - End of Year	\$ 1,120,066	\$ 909,941	\$ 914,467	\$ 4,526

See the accompanying notes to this budgetary comparison schedule.

Golden Feather Union Elementary School District
NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's Governing Board annually adopts a budget for the General Fund of the District. The budget is presented on the modified accrual basis of accounting. Accordingly, the accompanying budgetary comparison schedule of the General Fund presents actual expenditures in accordance with the accounting principles generally accepted in the United States of America on a basis consistent with the legally adopted budget as amended. Unexpended appropriations on the annual budget lapse at the end of each fiscal year.

2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures exceeded appropriations by the following amounts:

June 30, 2017	General Fund
Certificated salaries	\$ 9,623

These excess expenditures were offset unexpended appropriations in other categories.

Golden Feather Union Elementary School District**SCHEDULE OF FUNDING PROGRESS FOR OTHER POSTEMPLOYMENT BENEFITS**

July 1	2010		2013	
Actuarial accrued liability (AAL)	\$	541,436	\$	514,165
Actuarial value of plan assets		-		-
Unfunded Actuarial Accrued Liability (UAAL)	\$	541,436	\$	514,165
Funded ratio (actuarial value of plan assets/AAL)		0.00%		0.00%
Covered payroll (active members)	\$	781,900	\$	914,951
UAAL as a percentage of covered payroll		69.25%		56.20%

See the accompanying notes to the required supplementary information.

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Golden Feather Union Elementary School District**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY –
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM**

Years Ended June 30	2017	2016	2015
District's proportion of the net pension liability (asset)	0.001%	0.001%	0.001%
District's proportionate share of the net pension liability (asset)	\$ 808,810	\$ 673,240 *	\$ 584,370 *
State's proportionate share of the net pension liability (asset) associated with the District	293,436	232,894	220,015
Total	\$ 1,102,246	\$ 906,134 *	\$ 804,385 *
District's covered-employee payroll	\$ 522,656	\$ 614,493	\$ 619,867
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	154.75%	109.56% *	94.27% *
Plan fiduciary net position as a percentage of the total pension liability	70.00%	74.00%	77.00%

* As restated for prior-period adjustment.

See the accompanying notes to the required supplementary information.

Golden Feather Union Elementary School District**SCHEDULE OF DISTRICT'S CONTRIBUTIONS – CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM**

Years Ended June 30	2017		2016		2015	
Contractually required contribution	\$	72,610	\$	56,081	\$	54,567
Contributions in relation to the contractually required contribution		(72,610)		(56,081)		(54,567)
Contribution Deficiency (Excess)	\$	-	\$	-	\$	-
District's covered-employee payroll	\$	522,656	\$	614,493	\$	619,867
Contributions as a percentage of covered-employee payroll		13.89%		9.13%		8.80%

See the accompanying notes to the required supplementary information.

Golden Feather Union Elementary School District**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY –
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Years Ended June 30	2017	2016	2015
District's proportion of the net pension liability (asset)	0.0021%	0.0033%	0.0033%
District's proportionate share of the net pension liability (asset)	\$ 414,751	\$ 484,071	\$ 369,963
District's covered-employee payroll	\$ 258,327	\$ 363,130	\$ 345,796
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	160.55%	133.31%	106.99%
Plan fiduciary net position as a percentage of the total pension liability	73.90%	79.40%	83.50%

See the accompanying notes to the required supplementary information.

Golden Feather Union Elementary School District
SCHEDULE OF DISTRICT'S CONTRIBUTIONS – CALIFORNIA PUBLIC EMPLOYEES'
RETIREMENT SYSTEM

Years Ended June 30	2017		2016		2015	
Contractually required contribution	\$	39,699	\$	30,586	\$	42,744
Contributions in relation to the contractually required contribution		(39,699)		(30,586)		(42,744)
Contribution Deficiency (Excess)	\$	-	\$	-	\$	-
District's covered-employee payroll	\$	258,327	\$	363,130	\$	345,796
Contributions as a percentage of covered-employee payroll		15.37%		8.42%		12.36%

See the accompanying notes to the required supplementary information.

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Golden Feather Union Elementary School District
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

1. SCHEDULE OF FUNDING PROGRESS FOR OTHER POSTEMPLOYMENT BENEFITS

This schedule provides trend information for the other postemployment benefits plan of the District, displaying actuarial accrued liability, actuarial value of plan assets, and covered payroll for the most recent valuation study and the preceding two studies.

2. CHANGES OF BENEFIT TERMS

California State Teachers' Retirement System

There were no significant changes of benefit terms during the measurement period ended June 30, 2016.

California Public Employees' Retirement System

There were no significant changes of benefit terms during the measurement period ended June 30, 2016.

3. CHANGES OF ASSUMPTIONS

California State Teachers' Retirement System

There were no changes in major assumptions during the measurement period ended June 30, 2016.

California Public Employees' Retirement System

There were no changes in major assumptions during the measurement period ended June 30, 2016.

OTHER SUPPLEMENTARY INFORMATION SECTION

Golden Feather Union Elementary School District
LOCAL EDUCATIONAL AGENCY ORGANIZATION STRUCTURE
June 30, 2017

The Golden Feather Union Elementary School District is located in Butte County and was established in July 1, 1962. There were no changes in the boundaries of the District during the current year. The District is currently operating one elementary school. The District sponsors one charter school.

GOVERNING BOARD

Name	Office	Term Expires
Deborah Ingvaldsen	President	2020
Paula Neher	Clerk	2020
Donald Saul	Trustee	2018
Matthew Morris	Trustee	2018
Ralph White	Trustee	2020

ADMINISTRATION

Josh Peete
Superintendent/Principal

Pearl Lankford
Executive Assistant

Adrian Barron
Fiscal Services

Golden Feather Union Elementary School District
SCHEDULE OF CHARTER SCHOOLS
Year Ended June 30, 2017

Charter schools sponsored by the District that are excluded from the audit of the District:

Pivot Charter School North Valley

See the accompanying note to the other supplementary information.

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Golden Feather Union Elementary School District**SCHEDULE OF AVERAGE DAILY ATTENDANCE**

June 30, 2017

	Originally Reported		Final	
	Second Period Report	Annual Report	Second Period Report	Annual Report
ELEMENTARY				
Regular ADA*				
Transitional kindergarten/ kindergarten through grade 3	40	41	41	41
Grades 4 through 6	37	37	38	37
Grades 7 through 8	18	18	18	18
ADA Totals	95	96	97	96

* Includes opportunity classes, home and hospital, and special day classes.

See the accompanying note to the other supplementary information.

Golden Feather Union Elementary School District
SCHEDULE OF INSTRUCTIONAL TIME
Year Ended June 30, 2017

	Minutes Requirement	2016-17 Actual Minutes	Traditional Calendar Days	Multitrack Calendar Days	Status
Kindergarten	36,000	42,930	180	N/A	Complied
Grade 1	50,400	54,045	180	N/A	Complied
Grade 2	50,400	54,045	180	N/A	Complied
Grade 3	50,400	56,510	180	N/A	Complied
Grade 4	54,000	56,610	180	N/A	Complied
Grade 5	54,000	56,610	180	N/A	Complied
Grade 6	54,000	56,610	180	N/A	Complied
Grade 7	54,000	56,610	180	N/A	Complied
Grade 8	54,000	56,610	180	N/A	Complied

See the accompanying note to the other supplementary information.

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Golden Feather Union Elementary School District
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

Years Ended June 30	(Budget) 2018	2017	2016	2015
General Fund				
Revenues and other financial sources	\$ 1,373,937	\$ 1,649,533	\$ 1,755,952	\$ 1,530,924
Expenditures	1,578,096	1,811,583	1,553,284	1,802,391
Other uses and transfers out	-	-	-	30,000
Total Outgo	1,578,096	1,811,583	1,553,284	1,832,391
Change in Fund Balance	(204,159)	(162,050)	202,668	(301,467)
Ending Fund Balance	\$ 710,308	\$ 914,467	\$ 1,076,517	\$ 873,849
Available reserves	\$ 327,014	\$ 90,579	\$ 86,761	\$ 99,205
Designated for economic uncertainties	\$ 327,014	\$ 90,579	\$ 86,761	\$ 99,205
Undesignated fund balance	\$ -	\$ -	\$ -	\$ -
Available reserves as a percentage of total outgo	21%	5%	6%	5%
Total long-term debt	\$ 1,235,362	\$ 1,235,362	\$ 1,159,106 *	\$ 954,333 *
Average daily attendance at P-2	91	97	102	108

* As restated for prior-period adjustment.

The General Fund balance has increased by \$40,618 over the past two years. The fiscal year 2017-18 budget projects a decrease of \$204,159 (22.3%). For a district this size, the state recommends available reserves of at least 5% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred an operating deficit in two of the past three years and anticipates incurring an operating deficit during the 2017-18 fiscal year. Total long-term debt has increased by \$281,029 over the past two years.

Average daily attendance (ADA) has decreased by eleven over the past two years. The District anticipates ADA to decline by six during fiscal year 2017-18.

See the accompanying note to the other supplementary information.

Golden Feather Union Elementary School District
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
Year Ended June 30, 2017

	Cafeteria Special Revenue Fund
Annual Financial and Budget Report Fund Balance	\$ 7,396
Adjustments Decreasing the Fund Balance	
Overstatement of inventories - supplies and materials	(2,302)
Audited Financial Statements Fund Balance	\$ 5,094

See the accompanying note to the other supplementary information.

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Golden Feather Union Elementary School District

NOTE TO THE OTHER SUPPLEMENTARY INFORMATION

PURPOSE OF SCHEDULES

Schedule of Charter Schools

This schedule lists all charter schools sponsored by the District and indicates whether or not the charter school is included in the audit of the District.

Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

The District received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District did not meet or exceed its local control funding formula target. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *California Education Code*, Sections 46201 through 46208.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current-year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Reconciliation of Annual Financial and Budget Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of each fund, as reported in the annual financial and budget report, to the audited financial statements.

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OTHER REPORTS SECTION

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees
Golden Feather Union Elementary School District
Oroville, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Golden Feather Union Elementary School District (the District) as of and for the year ended June 30, 2017; and the related notes to the financial statements, which collectively comprise the District's basic financial statements; and have issued our report thereon dated DATE.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions to prevent, or detect, and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DATE
Chico, California

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

To the Board of Trustees
Golden Feather Union Elementary School District
Oroville, California

Compliance

We have audited the Golden Feather Union Elementary School District's (the District) compliance with the types of state compliance requirements described in the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, for the year ended June 30, 2017. The applicable state compliance requirements are identified in the table below.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the District's management.

Auditors' Responsibility

Our responsibility is to express an opinion on the District's compliance with the state laws and regulations based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on compliance with the state laws and regulations described in the schedule below occurred. An audit includes examining, on a test basis, evidence supporting the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

(Continued)

June 30, 2017	Procedures Performed
Attendance	Yes
Teacher certification and misassignments	Yes
Kindergarten continuance	Yes
Independent study	No
Continuation education	Not applicable
Instructional time	Yes
Instructional materials	Yes
Ratios of administrative employees to teachers	No
Classroom teacher salaries	No
Early retirement incentive	No
Gann limit calculation	Yes
School accountability report card	Yes
Juvenile court schools	Not applicable
Middle or early college high schools	Not applicable
K-3 grade span adjustment	Yes
Transportation maintenance of effort	Yes
Mental health expenditures	No
Educator effectiveness	Yes
California Clean Energy Jobs Act	Yes
After school education and safety program:	
After school	No
Before school	No
General requirements	No
Proper expenditure of education protection account funds	Yes
Unduplicated local control funding formula pupil counts	Yes
Local control and accountability plan	Yes
Independent study-course based	No
Immunizations	No
Charter schools:	
Attendance	No
Mode of instruction	No
Nonclassroom-based instruction/independent study for charter schools	No
Determination of funding for nonclassroom-based instruction	No
Annual instructional minutes - classroom based	No
Charter school facility grant program	No

Testing was not performed for independent study because the ADA for this program was below the level which requires testing. The audit procedure related to ratios of administrative employees to teachers does not apply since the District has only one school and one administrator (*California Education Code*, Section 41402). The audit procedure related to classroom teacher salaries does not apply since the District did not maintain class sizes greater than 28 pupils (*California Education Code*, Section 41374).

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

(Continued)

Testing was not performed for mental health expenditures because the District did not have any expenditures during 2016-17 from budget item 6100-161-0001, Provision 14 (SACS resource code 6512). Testing was not performed for immunizations because the District did not include any schools that did not submit immunization assessment reports to the California Department of Public Health or that reported a high number of conditionally enrolled students.

Since the District did not participate in the following programs during 2016-17, all steps related to them were not performed:

- Early retirement incentive
- After school education and safety program
- Independent study-course based

Since the charter schools sponsored by the District are excluded from the audit of the District, all steps related to the following were not performed:

- Attendance
- Mode of instruction
- Nonclassroom-based instruction/independent study for charter schools
- Determination of funding for nonclassroom-based instruction
- Annual instructional minutes – classroom based
- Charter school facility grant program

Opinion on State Compliance

In our opinion, the District complied, in all material respects, with the state compliance requirements referred to above that are applicable to the District for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the state compliance requirements referred to above that are required to be reported in accordance with the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, which are described in the accompanying schedule of findings and questioned costs as item 2017-001. Our opinion on state compliance is not modified with respect to these matters.

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

(Continued)

The District's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

DATE

Chico, California

DRAFT

DRAFT

FINDINGS AND QUESTIONED COSTS SECTION

Golden Feather Union Elementary School District
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2017

SECTION I
SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Is any noncompliance material to financial statements noted?	No

STATE AWARDS

Compliance over state programs:	
Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Type of auditors' report issued on compliance for state programs:	Unmodified

Golden Feather Union Elementary School District

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2017

(Continued)

SECTION II FINDINGS

FINANCIAL STATEMENTS AUDIT

None.

SECTION III FINDINGS

FEDERAL AWARDS AUDIT

None.

DRAFT

Golden Feather Union Elementary School District

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2017

(Continued)

SECTION IV FINDINGS

STATE AWARDS AUDIT

STATE COMPLIANCE (Unduplicated Local Control Funding Formula Pupil Counts)

40000 (2017-001)

State Compliance

Condition During our testing over compliance of the unduplicated Local Control Funding Formula (LCFF) pupil counts, using a random sample to achieve a high level of assurance for each population, we identified the following:

One of six students selected for testing that were reported as both free and reduced-price meal students and English Learners, did not have support on file for at least one of these designations.

The above student did not qualify for the unduplicated LCFF pupil count as of the October 5, 2016, census date, however, they were included in the California Longitudinal Pupil Achievement Data System (CalPADS) 1.18 – FRPM/English Learner/Foster Youth – Student List.

Results of testing of the identified errors to each population are as follows:

June 30, 2017	FRPM	EL	FRPM and EL	Totals
District-Wide Schedule of Unduplicated Pupil Counts				
Certified total unduplicated pupil count	86	-	6	92
County office of education adjustment - district funded county program students				1
Audit adjustment:				
Known error	-	-	(1)	(1)
Extrapolation	-	-	-	-
Adjusted Total Unduplicated Pupil Counts	86	-	5	92
Certified enrollment count				106
County office of education adjustment				1
Total Enrollment Count				107

Criteria Pursuant to *California Education Code*, Section 42238.02(b)(2), the District shall annually submit its enrolled free and reduced-price meal eligibility, foster youth, and English Learner pupil-level records for enrolled pupils using CalPADS. All support for these designations must be kept on file.

Golden Feather Union Elementary School District

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2017

(Continued)

Effect The unduplicated LCFF pupil count reported in the CalPADS 1.18 – FRPM/English Learner/Foster Youth – Student List was overstated by one student. As a result, the District's 2016 -17 second principal apportionment was overstated by \$907, calculated as follows:

June 30, 2017

Effect of Unduplicated Pupil Count Adjustments on State Aid		
Certified unduplicated pupil percentage		0.7976
Adjusted unduplicated pupil percentage		0.7946
Target supplemental grant funding as originally reported	\$	122,845
Audit adjustment		(462)
Adjusted Target Supplemental Grant Funding	\$	122,383
Target concentration grant funding as originally reported	\$	95,338
Audit adjustment		(1,156)
Adjusted Target Concentration Grant Funding	\$	94,182
Total audit adjustments	\$	1,618
2016-17 statewide gap funding rate		0.560767998
Overstatement of 2016-17 Second Principal Apportionment	\$	907

The District is required to return funding totaling \$907 from the second principal apportionment to the California Department of Education.

Cause The cause for the misstatements in the reported CalPADS data is unknown.

Recommendation We recommend that funding totaling \$907 be returned to the California Department of Education. We also recommend that the District review the annual CalPADS 1.18 – FRPM/English Learner/Foster Youth – Student List as of the census date to determine that the unduplicated pupil count is accurate and properly supported by underlying documentation prior to submitting this data to CalPADS.

Response The District's administration will adopt procedures during the 2017-18 fiscal year to comply with the recommendation, and will return funding totaling \$907 to the California Department of Education.

Not applicable: there are no current-year findings related to federal awards.

DRAFT

Golden Feather Union Elementary School District

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2017

STATE COMPLIANCE (Transportation Maintenance of Effort)

40000 (2016-001)

State Compliance

Condition The District did not expend at least the lesser of its 2012-13 revenue received for transportation purpose or transportation expenditures during the 2015-16 fiscal year.

Criteria Pursuant to *California Education Code*, Section 42238.03(a)(6)(B), a school district that received and expended home-to-school transportation funds in 2012-13 fiscal year shall expend in 2015-16 fiscal year no less than the amount of funds the school district expended for home-to-school transportation in the 2012-13 fiscal year.

Cause The cause is unknown.

Effect The District is out of compliance with *California Education Code*, Section 42238.03(a)(6)(B). There is no fiscal impact to not meeting the maintenance of effort requirement.

Recommendation We recommend that the District adopt procedures in future years to ensure compliance with *California Education Code*, Section 42238.03(a)(6)(B).

Current Status Fully implemented.

**CLIENT TO RECORD THESE AUDIT ADJUSTMENTS
IN THE GENERAL LEDGER**

AJE-4

Golden Feather Student Use of Technology

ORIGINAL

Golden Feather Union Elementary School District (GFUESD) intends that technological resources provided by GFUESD be used in a safe, responsible, and proper manner in support of the instructional program and for the advancement of student learning. Students are authorized to use GFUESD equipment to access the Internet or other online services in accordance with GFUESD Board Policy, the user obligations, and responsibilities specified below, and GFUESD's Acceptable Use Agreement.

Golden Feather Union Elementary School District Policy

Golden Feather Union Elementary School District uses an Internet utility system, which blocks or filters Internet access to some web sites in compliance with the Federal Children's Internet Protection Act. The technology protection measure that blocks or filters Internet access may be modified by a Golden Feather Union Elementary School staff member for bona fide research purposes.

Golden Feather Union Elementary School staff will monitor students' use of the Internet, through either direct supervision, or by monitoring Internet use history, to ensure enforcement of the policy.

Student conduct as it pertains to technology use is covered in Superintendent's Policy and Administrative Regulations.

Online/Internet Services: User Obligations and Responsibilities

The student in whose name an online services account is issued is responsible for its proper use at all times. Students shall keep personal account numbers and passwords private and shall only use the account to which they have been assigned.

Students shall use the Golden Feather Union Elementary School District system safely, responsibly, and primarily for educational purposes.

Students shall not have access to inappropriate matter on the Internet or the World Wide Web. Thus, students shall not access, post, submit, publish or display harmful or inappropriate matter that is threatening, obscene, disruptive or disparaging of others based on their race/ethnicity, national origin, gender, sexual orientation, age, disability, religion or political beliefs.

Harmful matter includes matter taken as a whole, which to the average person, applying contemporary statewide standards, and appeals to the prurient interest and is matter which depicts or describes in a patently offensive way, sexual conduct and which lacks serious literary, artistic, political or scientific value for minors.

Unless directed by a teacher to ensure the safety and security of all students, students shall not use electronic mail, chat rooms, and other form of direct electronic communications.

Unless otherwise instructed by school personnel, students shall not disclose, use, or disseminate personal identification information about themselves or others. Personal information includes the student's name, address, telephone number, Social Security number, or other personally identifiable information. Students also shall be cautioned not to disclose such information by any means to individuals contacted through the Internet without the permission of their parents/guardians.

Students shall not use the system to encourage the use of drugs, alcohol or tobacco, nor shall they promote unethical practices or any activity prohibited by law or Board policy.

Students shall not use the system to engage in commercial or other for-profit activities.

Students shall not use the system to threaten, intimidate, harass, or ridicule other students or staff.

Cyberbullying, electronic communication that is hurtful or harmful, to other students and adults is prohibited.

Copyrighted material shall be posted online only in accordance with applicable copyright laws. Any materials utilized for research projects should be given proper credit as with any other printed source of information.

Students shall not download any program or materials onto District computers. Students shall not attempt to harm or destroy District equipment or materials or manipulate the data of any other user including so-called "hacking" and other unlawful activities by minors either online or not.

Students shall not access or read any other users' files without permission. They shall not attempt to access, interfere with or delete, copy or modify other users' files or work.

Measures will be designed, including technology protection that blocks and filters Internet access, to restrict student access to materials harmful to them.

All online activity, student and adult, shall be monitored.

Students are expected to participate in any Online Safety Courses offered by the District.

Students shall report any security problem or misuse of the District's equipment or services to the teacher or Superintendent/Principal.

Golden Feather Union Elementary School District reserves the right to monitor use of the GFUESD system for improper use without advance notice or consent. Students shall be informed that computer files and electronic communications, including email, are not private and may be accessed by Golden Feather Union Elementary School District for the purpose of ensuring proper use.

Whenever a student is found to have violated Board policy, administrative regulation, or Golden Feather Union Elementary

School District's Acceptable Use Agreement, the principal or designee may cancel or limit a student's user privileges or increase supervision of the student's use of all school technological resources, as appropriate.

First infraction: removal from computer network for one (1) week and parental notification.

Second infraction: removal from computer network for the remainder of the semester.

Inappropriate use also may result in disciplinary action and/or legal action in accordance with law and Board policy.

STUDENT UNDERSTANDING OF LIABILITY, POLICY AND TECHNOLOGY USE EXPECTATIONS

As a user of the Golden Feather Elementary School District computer network, I have read and agree to comply with the Student

Acceptable Use Policy stated rules and to use technology in a constructive manner.

STUDENTS – (If there are more than 3 children, please complete an additional form)

Name: _____

Signature: _____ Grade: _____

Name: _____

Signature: _____ Grade: _____

Name: _____

Signature: _____ Grade: _____

PARENTS/GUARDIANS

PARENT/GUARDIAN UNDERSTANDING OF POLICY AND TECHNOLOGY USE PERMISSIONS

As a parent or guardian of a student enrolled in a Golden Feather School, I have read the Student Use of Technology and understand this agreement will be kept on file at the school/program site. (Questions should be directed to the principal for clarification.)

By signing this agreement, I understand that as a parent/guardian, I may be held responsible for any costs, liabilities or damages caused by my student's inappropriate actions and I agree to not hold Golden Feather Union Elementary School District or any staff responsible for the failure of any technology protection measures, violations of copyright restrictions, or users' mistakes or negligence. I also agree to indemnify and hold harmless Golden Feather Union Elementary School District and personnel for any damages or costs incurred.

By signing this document, I give my consent, allowing my child to participate in the following...

I consent that my child may use a student computer in accordance with the rules outlined in Golden Feather Union Elementary School District Acceptable Use Agreement.

I give my consent allowing my child to set up and use email in accordance with the rules outlined in Golden Feather Union Elementary School District Acceptable Use Agreement.

Parent Signature _____

Date _____

Concow Elementary School Technology Lending Agreement

Student Name		Date	
Grade		Phone	

Equipment Description	<ul style="list-style-type: none">Google Chromebook - Number MSD-CB-_____; Replacement Cost \$200.00
Please note any defects in equipment upon checkout	
Date equipment to be returned	

The above listed items are being loaned to me and are in good working order unless otherwise indicated. It is my responsibility to care for the equipment and ensure that it is retained in a safe environment.

This equipment is the property of Golden Feather Elementary School District and is being loaned to the student/staff member for educational purposes for the academic school year until the date indicated above. The equipment may not be defaced or destroyed in any way. The equipment will be returned to the school on a date to be requested or sooner if the student is discharged from the school prior to the end of the school year.

If the District Property is lost, stolen or damaged while in the Borrower's possession, Borrower is responsible for the replacement or repair thereof and Borrower agrees to indemnify the District from any claim occurring during or resulting from Borrower's possession.

- Students are expected to treat the Chromebook, and all equipment, with care and respect.
- Chromebooks can be fragile, and if they are dropped or improperly carried (with the screen open) or picked up by the screen, they will break.
- Heavy objects should never be placed or stacked on top of the Chromebook.
- Students will handle their Chromebook as outlined in the school's "Chromebook Care and Use Policy".
- Protect the display by carefully closing the lid with both hands before moving the Chromebook.
- Do not leave the Chromebook in an unsecured area.
- Protect the Chromebook by unplugging the power supply and other peripherals when transporting the Chromebook. Students should use care when plugging in and unplugging their power cords.
- Students should protect the Chromebook from extreme heat or cold.
- Chromebooks should never be left visible in a car, even if the car is locked.
- Chromebooks should be protected from the weather, water or other liquid, food, and pets.
- Students should never eat or drink while using the Chromebooks, or use the Chromebooks near others who are eating and drinking.

Borrower acknowledges and agrees that Borrower's use of the District Property is a privilege and that by Borrower's agreement to the terms hereof, Borrower acknowledges Borrower's responsibility to protect and safeguard the District Property and to return the same in good condition and repair.

Parent/Guardian Signature		Date	
Student Signature		Date	

Golden Feather Union Elementary School District
Capital Facilities 2016/17
Fund 25

Beginning Balance	102,586.67
Income	
Interest Income	1,251.27
Adjustment to FMV of Cash	(1,035.70)
Transfers In	0.00
Developer Fees	46,779.73
Total Income	46,995.30
Expenditures	0.00
Ending Balance	149,581.97

Detail of Expenditures

N/A

Developer Fees As
A % Of Costs

Total	0.00	0%
-------	------	----

Developer Fee Rates

Residential	\$3.48 per square foot
Commercial/Industrial	\$0.56 per square foot

Note: For the above rates Golden Feather keeps \$2.09 per square foot for residential and \$0.33 per square foot for commercial with the remaining amount going to the high school district.

Posted - 12/1/17
D.O.
Hatchere
Done
Website

**GOLDEN FEATHER UNION
ELEMENTARY
SCHOOL DISTRICT**

**FIRST INTERIM BUDGET
REPORT**

2017-2018

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: _____

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ **QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ **NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Travis Haskill

Telephone: 530-532-5674

Title: Director of External Services

E-mail: thaskill@bcoe.org

Criteria and Standards Review Summary

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

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

STATE REPORTS

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

04 61457 0000000
Form 011

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	104,834.00	104,834.00	21,949.00	113,881.00	9,047.00	8.6%
3) Other State Revenue		8300-8599	82,804.00	82,804.00	3,912.00	83,046.00	242.00	0.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			187,638.00	187,638.00	25,861.00	196,927.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	106,930.00	106,930.00	29,511.92	102,923.00	4,007.00	3.7%
2) Classified Salaries		2000-2999	41,826.00	41,826.00	10,000.98	37,884.00	3,942.00	9.4%
3) Employee Benefits		3000-3999	104,477.00	104,477.00	18,554.55	101,004.00	3,473.00	3.3%
4) Books and Supplies		4000-4999	7,542.00	7,542.00	4,349.06	19,995.00	(12,453.00)	-165.1%
5) Services and Other Operating Expenditures		5000-5999	24,017.00	24,017.00	0.00	31,797.00	(7,780.00)	-32.4%
6) Capital Outlay		6000-6999	0.00	0.00	3,474.85	1,299.00	(1,299.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	68,876.00	68,876.00	0.00	73,346.00	(4,470.00)	-6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,113.00	16,113.00	0.00	16,389.00	(276.00)	-1.7%
9) TOTAL, EXPENDITURES			369,781.00	369,781.00	65,891.36	384,637.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(182,143.00)	(182,143.00)	(40,030.36)	(187,710.00)		
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	182,146.00	182,146.00	0.00	172,778.00	(9,368.00)	-5.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			182,146.00	182,146.00	0.00	172,778.00		

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)			3.00	3.00	(40,030.36)	(14,932.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		14,932.00	14,932.00	New
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		14,932.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		14,932.00		
2) Ending Balance, June 30 (E + F1e)			3.00	3.00		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		9740	3.00	3.00		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		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)
LCFF SOURCES								
Principal Apportionment		8011	0.00	0.00	0.00	0.00		
State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00		
State Aid - Prior Years								
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	11,122.00	11,122.00	0.00	10,880.00	(242.00)	-2.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	72,397.00	72,397.00	21,949.00	87,797.00	15,400.00	21.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	19,571.00	19,571.00	0.00	13,460.00	(6,111.00)	-31.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,744.00	1,744.00	0.00	1,744.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			104,834.00	104,834.00	21,949.00	113,881.00	9,047.00	8.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	38,878.00	38,878.00	3,912.00	39,120.00	242.00	0.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,275.00	4,275.00	0.00	4,275.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	39,651.00	39,651.00	0.00	39,651.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			82,804.00	82,804.00	3,912.00	83,046.00	242.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			187,638.00	187,638.00	25,861.00	196,927.00	9,289.00	5.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	94,210.00	94,210.00	25,411.92	94,210.00	0.00	0.0%
Certificated Pupll Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,720.00	12,720.00	4,100.00	8,713.00	4,007.00	31.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			106,930.00	106,930.00	29,511.92	102,923.00	4,007.00	3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	41,826.00	41,826.00	10,000.98	37,884.00	3,942.00	9.4%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,826.00	41,826.00	10,000.98	37,884.00	3,942.00	9.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	55,081.00	55,081.00	4,150.36	54,503.00	578.00	1.0%
PERS		3201-3202	6,537.00	6,537.00	1,473.10	5,814.00	723.00	11.1%
OASDI/Medicare/Alternative		3301-3302	4,750.00	4,750.00	1,087.15	4,390.00	360.00	7.6%
Health and Welfare Benefits		3401-3402	32,357.00	32,357.00	10,528.52	30,771.00	1,586.00	4.9%
Unemployment Insurance		3501-3502	74.00	74.00	18.55	70.00	4.00	5.4%
Workers' Compensation		3601-3602	3,308.00	3,308.00	873.87	3,086.00	222.00	6.7%
OPEB, Allocated		3701-3702	2,245.00	2,245.00	0.00	2,245.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	125.00	125.00	423.00	125.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			104,477.00	104,477.00	18,554.55	101,004.00	3,473.00	3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,275.00	4,275.00	3,959.84	8,955.00	(4,680.00)	-109.5%
Books and Other Reference Materials		4200	0.00	0.00	223.42	0.00	0.00	0.0%
Materials and Supplies		4300	3,267.00	3,267.00	165.80	3,413.00	(146.00)	-4.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	7,627.00	(7,627.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,542.00	7,542.00	4,349.06	19,995.00	(12,453.00)	-165.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,573.00	8,573.00	0.00	16,353.00	(7,780.00)	-90.8%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,444.00	15,444.00	0.00	15,444.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,017.00	24,017.00	0.00	31,797.00	(7,780.00)	-32.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	3,474.85	1,299.00	(1,299.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	3,474.85	1,299.00	(1,299.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	68,876.00	68,876.00	0.00	73,346.00	(4,470.00)	-6.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			68,876.00	68,876.00	0.00	73,346.00	(4,470.00)	-6.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	16,113.00	16,113.00	0.00	16,389.00	(276.00)	-1.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,113.00	16,113.00	0.00	16,389.00	(276.00)	-1.7%
TOTAL, EXPENDITURES			369,781.00	369,781.00	65,891.36	384,637.00	(14,856.00)	-4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	182,146.00	182,146.00	0.00	172,778.00	(9,368.00)	-5.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			182,146.00	182,146.00	0.00	172,778.00	(9,368.00)	-5.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			182,146.00	182,146.00	0.00	172,778.00	9,368.00	-5.1%

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

04 61457 0000000
Form 011

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	1,123,420.00	1,123,420.00	351,771.00	1,134,018.00	10,598.00	0.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,779.00	16,779.00	0.00	27,736.00	10,957.00	65.3%
4) Other Local Revenue		8600-8799	40,700.00	40,700.00	1.04	38,600.00	(2,100.00)	-5.2%
5) TOTAL, REVENUES			1,180,899.00	1,180,899.00	351,772.04	1,200,354.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	427,627.00	427,627.00	117,714.27	435,589.00	(7,962.00)	-1.9%
2) Classified Salaries		2000-2999	279,549.00	279,549.00	84,917.50	226,624.00	52,925.00	18.9%
3) Employee Benefits		3000-3999	293,502.00	293,502.00	91,355.37	271,111.00	22,391.00	7.6%
4) Books and Supplies		4000-4999	75,101.00	75,101.00	22,891.89	108,792.00	(33,691.00)	-44.9%
5) Services and Other Operating Expenditures		5000-5999	148,650.00	148,650.00	44,632.23	229,433.00	(80,783.00)	-54.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(16,114.00)	(16,114.00)	0.00	(16,389.00)	275.00	-1.7%
9) TOTAL, EXPENDITURES			1,208,315.00	1,208,315.00	361,511.26	1,255,160.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(27,416.00)	(27,416.00)	(9,739.22)	(54,806.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	0.00	0.00	(80,000.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	11,754.00	(11,754.00)	New
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	(182,146.00)	(182,146.00)	0.00	(172,778.00)	9,368.00	-5.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(102,146.00)	(102,146.00)	0.00	(184,532.00)		

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)			(129,562.00)	(129,562.00)	(9,739.22)	(239,338.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	211,655.00	211,655.00		368,671.00	157,016.00	74.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,655.00	211,655.00		368,671.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,655.00	211,655.00		368,671.00		
2) Ending Balance, June 30 (E + F1e)			82,093.00	82,093.00		129,333.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
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	2,188.00	2,188.00		45,756.00		
STEP AND COLUMN	0000	9780	2,188.00					
STEP AND COLUMN	0000	9780		2,188.00				
STEP AND COLUMN	0000	9780				20,000.00		
PERS/STRS CONTRIBUTION	0000	9780				25,758.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	78,905.00	78,905.00		82,577.00		
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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	892,860.00	892,860.00	469,582.00	902,848.00	9,788.00	1.1%
Education Protection Account State Aid - Current Year		8012	130,043.00	130,043.00	36,410.00	134,137.00	4,094.00	3.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	5,708.00	5,708.00	0.00	9,667.00	3,959.00	69.4%
Timber Yield Tax		8022	6,424.00	6,424.00	0.00	5,576.00	(848.00)	-13.2%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	946,115.00	946,115.00	0.00	994,241.00	48,126.00	5.1%
Unsecured Roll Taxes		8042	37,585.00	37,585.00	0.00	36,858.00	(727.00)	-1.9%
Prior Years' Taxes		8043	1,031.00	1,031.00	0.00	1,349.00	318.00	30.8%
Supplemental Taxes		8044	16,943.00	16,943.00	0.00	34,810.00	17,867.00	105.5%
Education Revenue Augmentation Fund (ERAF)		8045	(102,686.00)	(102,686.00)	0.00	(107,475.00)	(4,789.00)	4.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,934,023.00	1,934,023.00	505,992.00	2,011,811.00	77,788.00	4.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(810,603.00)	(810,603.00)	(154,221.00)	(877,793.00)	(67,190.00)	8.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,123,420.00	1,123,420.00	351,771.00	1,134,018.00	10,598.00	0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
	3012-3020, 3030-3199, 4036 4126, 5510	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,099.00	3,099.00	0.00	14,056.00	10,957.00	353.8%
Lottery - Unrestricted and Instructional Materials		8560	13,680.00	13,680.00	0.00	13,680.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,779.00	16,779.00	0.00	27,736.00	10,957.00	65.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	17,200.00	17,200.00	0.00	17,200.00	0.00	0.0%
Interest		8660	4,900.00	4,900.00	0.00	4,900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	13,600.00	13,600.00	1.04	11,500.00	(2,100.00)	-15.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,700.00	40,700.00	1.04	38,600.00	(2,100.00)	-5.2%
TOTAL, REVENUES			1,180,899.00	1,180,899.00	351,772.04	1,200,354.00	19,455.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	333,735.00	333,735.00	87,647.59	337,602.00	(3,867.00)	-1.2%
Certificated Pupil Support Salaries		1200	612.00	612.00	0.00	612.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	93,280.00	93,280.00	30,066.68	97,375.00	(4,095.00)	-4.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			427,627.00	427,627.00	117,714.27	435,589.00	(7,962.00)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	51,047.00	51,047.00	12,092.47	46,165.00	4,882.00	9.6%
Classified Support Salaries		2200	139,220.00	139,220.00	35,233.40	97,337.00	41,883.00	30.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	88,532.00	88,532.00	37,591.63	82,372.00	6,160.00	7.0%
Other Classified Salaries		2900	750.00	750.00	0.00	750.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			279,549.00	279,549.00	84,917.50	226,624.00	52,925.00	18.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	61,971.00	61,971.00	16,941.57	62,562.00	(591.00)	-1.0%
PERS		3201-3202	43,711.00	43,711.00	12,560.98	34,588.00	9,123.00	20.9%
OASDI/Medicare/Alternative		3301-3302	27,767.00	27,767.00	8,161.45	23,825.00	3,942.00	14.2%
Health and Welfare Benefits		3401-3402	123,036.00	123,036.00	37,678.37	112,978.00	10,058.00	8.2%
Unemployment Insurance		3501-3502	354.00	354.00	100.80	333.00	21.00	5.9%
Workers' Compensation		3601-3802	15,767.00	15,767.00	4,497.12	14,475.00	1,292.00	8.2%
OPEB, Allocated		3701-3702	15,948.00	15,948.00	8,532.80	17,880.00	(1,912.00)	-12.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,948.00	4,948.00	2,882.48	4,490.00	458.00	9.3%
TOTAL, EMPLOYEE BENEFITS			293,502.00	293,502.00	91,355.37	271,111.00	22,391.00	7.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	20,011.07	14,000.00	(4,000.00)	-40.0%
Books and Other Reference Materials		4200	250.00	250.00	0.00	250.00	0.00	0.0%
Materials and Supplies		4300	42,351.00	42,351.00	2,880.82	47,351.00	(5,000.00)	-11.8%
Noncapitalized Equipment		4400	22,500.00	22,500.00	0.00	47,191.00	(24,691.00)	-109.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			75,101.00	75,101.00	22,891.89	108,792.00	(33,691.00)	-44.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	131.98	2,000.00	0.00	0.0%
Dues and Memberships		5300	2,699.00	2,699.00	0.00	2,688.00	0.00	0.0%
Insurance		5400-5450	16,234.00	16,234.00	16,234.00	16,234.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,000.00	40,000.00	6,466.76	40,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,900.00	14,900.00	3,982.62	24,900.00	(10,000.00)	-67.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	113,100.00	113,100.00	17,663.99	142,100.00	(29,000.00)	-25.6%
Communications		5900	(40,283.00)	(40,283.00)	152.88	1,500.00	(41,783.00)	103.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			148,650.00	148,650.00	44,832.23	229,433.00	(80,783.00)	-54.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(16,114.00)	(16,114.00)	0.00	(16,389.00)	275.00	-1.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(16,114.00)	(16,114.00)	0.00	(16,389.00)	275.00	-1.7%
TOTAL, EXPENDITURES			1,208,315.00	1,208,315.00	361,511.26	1,255,160.00	(46,845.00)	-3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	0.00	0.00	(80,000.00)	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	80,000.00	0.00	0.00	(80,000.00)	-100.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	11,754.00	(11,754.00)	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	11,754.00	(11,754.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(182,146.00)	(182,146.00)	0.00	(172,778.00)	9,368.00	-5.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(182,146.00)	(182,146.00)	0.00	(172,778.00)	9,368.00	-5.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(102,146.00)	(102,146.00)	0.00	(184,532.00)	(82,386.00)	80.7%

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

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Form 011

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	1,123,420.00	1,123,420.00	351,771.00	1,134,018.00	10,598.00	0.9%
2) Federal Revenue		8100-8299	104,834.00	104,834.00	21,949.00	113,881.00	9,047.00	8.6%
3) Other State Revenue		8300-8599	99,583.00	99,583.00	3,912.00	110,782.00	11,199.00	11.2%
4) Other Local Revenue		8800-8799	40,700.00	40,700.00	1.04	38,600.00	(2,100.00)	-5.2%
5) TOTAL, REVENUES			1,368,537.00	1,368,537.00	377,633.04	1,397,281.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	534,557.00	534,557.00	147,226.19	538,512.00	(3,955.00)	-0.7%
2) Classified Salaries		2000-2999	321,375.00	321,375.00	94,918.48	264,508.00	56,867.00	17.7%
3) Employee Benefits		3000-3999	397,979.00	397,979.00	109,909.92	372,115.00	25,864.00	6.5%
4) Books and Supplies		4000-4999	82,843.00	82,843.00	27,240.95	128,787.00	(46,144.00)	-55.8%
5) Services and Other Operating Expenditures		5000-5999	172,667.00	172,667.00	44,632.23	261,230.00	(88,563.00)	-51.3%
6) Capital Outlay		6000-6999	0.00	0.00	3,474.85	1,299.00	(1,299.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	68,876.00	68,876.00	0.00	73,346.00	(4,470.00)	-6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1.00)	(1.00)	0.00	0.00	(1.00)	100.0%
9) TOTAL, EXPENDITURES			1,578,098.00	1,578,098.00	427,402.82	1,639,797.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(209,559.00)	(209,559.00)	(49,769.58)	(242,516.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	0.00	0.00	(80,000.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	11,754.00	(11,754.00)	New
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			80,000.00	80,000.00	0.00	(11,754.00)		

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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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(129,559.00)	(129,559.00)	(49,769.58)	(254,270.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	211,655.00	211,655.00		383,603.00	171,948.00	81.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,655.00	211,655.00		383,603.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,655.00	211,655.00		383,603.00		
2) Ending Balance, June 30 (E + F1e)			82,096.00	82,096.00		129,333.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
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	3.00	3.00		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	2,188.00	2,188.00		45,756.00		
STEP AND COLUMN	0000	9780	2,188.00					
STEP AND COLUMN	0000	9780		2,188.00				
STEP AND COLUMN	0000	9780				20,000.00		
PERS/STRS CONTRIBUTION	0000	9780				25,758.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	78,905.00	78,905.00		82,577.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	892,860.00	892,860.00	469,582.00	902,648.00	9,788.00	1.1%
Education Protection Account State Aid - Current Year		8012	130,043.00	130,043.00	36,410.00	134,137.00	4,094.00	3.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	5,708.00	5,708.00	0.00	9,867.00	3,959.00	69.4%
Timber Yield Tax		8022	6,424.00	6,424.00	0.00	5,576.00	(848.00)	-13.2%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	946,115.00	946,115.00	0.00	994,241.00	48,126.00	5.1%
Unsecured Roll Taxes		8042	37,585.00	37,585.00	0.00	36,858.00	(727.00)	-1.9%
Prior Years' Taxes		8043	1,031.00	1,031.00	0.00	1,349.00	318.00	30.8%
Supplemental Taxes		8044	16,943.00	16,943.00	0.00	34,810.00	17,867.00	105.5%
Education Revenue Augmentation Fund (ERAF)		8045	(102,686.00)	(102,686.00)	0.00	(107,475.00)	(4,789.00)	4.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,934,023.00	1,934,023.00	505,992.00	2,011,811.00	77,788.00	4.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(810,603.00)	(810,603.00)	(154,221.00)	(877,793.00)	(67,190.00)	8.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,123,420.00	1,123,420.00	351,771.00	1,134,018.00	10,598.00	0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	11,122.00	11,122.00	0.00	10,880.00	(242.00)	-2.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	72,397.00	72,397.00	21,949.00	87,797.00	15,400.00	21.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	19,571.00	19,571.00	0.00	13,460.00	(6,111.00)	-31.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,744.00	1,744.00	0.00	1,744.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			104,834.00	104,834.00	21,949.00	113,881.00	9,047.00	8.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	38,878.00	38,878.00	3,912.00	39,120.00	242.00	0.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,099.00	3,099.00	0.00	14,056.00	10,957.00	353.6%
Lottery - Unrestricted and Instructional Materials		8560	17,955.00	17,955.00	0.00	17,955.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	39,651.00	39,651.00	0.00	39,651.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			99,583.00	99,583.00	3,912.00	110,782.00	11,199.00	11.2%

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Form 011

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	17,200.00	17,200.00	0.00	17,200.00	0.00	0.0%
Interest		8660	4,900.00	4,900.00	0.00	4,900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	13,600.00	13,600.00	1.04	11,500.00	(2,100.00)	-15.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,700.00	40,700.00	1.04	38,600.00	(2,100.00)	-5.2%
TOTAL, REVENUES			1,368,537.00	1,368,537.00	377,633.04	1,397,281.00	28,744.00	2.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	427,945.00	427,945.00	113,059.51	431,812.00	(3,867.00)	-0.9%
Certificated Pupil Support Salaries		1200	612.00	612.00	0.00	612.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	106,000.00	106,000.00	34,166.68	106,088.00	(88.00)	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			534,557.00	534,557.00	147,226.19	538,512.00	(3,955.00)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	92,873.00	92,873.00	22,093.45	84,049.00	8,824.00	9.5%
Classified Support Salaries		2200	139,220.00	139,220.00	35,233.40	97,337.00	41,883.00	30.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	88,532.00	88,532.00	37,591.63	82,372.00	6,160.00	7.0%
Other Classified Salaries		2900	750.00	750.00	0.00	750.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			321,375.00	321,375.00	94,918.48	264,508.00	56,867.00	17.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	117,052.00	117,052.00	21,091.93	117,065.00	(13.00)	0.0%
PERS		3201-3202	50,248.00	50,248.00	14,034.08	40,402.00	9,846.00	19.6%
OASDI/Medicare/Alternative		3301-3302	32,517.00	32,517.00	9,248.60	28,215.00	4,302.00	13.2%
Health and Welfare Benefits		3401-3402	155,393.00	155,393.00	48,206.89	143,749.00	11,644.00	7.5%
Unemployment Insurance		3501-3502	428.00	428.00	119.15	403.00	25.00	5.8%
Workers' Compensation		3601-3602	18,075.00	18,075.00	5,370.99	17,561.00	1,514.00	7.9%
OPEB, Allocated		3701-3702	18,193.00	18,193.00	8,532.80	20,105.00	(1,912.00)	-10.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,073.00	5,073.00	3,305.48	4,615.00	458.00	9.0%
TOTAL, EMPLOYEE BENEFITS			397,979.00	397,979.00	109,909.02	372,115.00	25,864.00	6.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	14,275.00	14,275.00	23,970.91	22,955.00	(8,680.00)	-60.8%
Books and Other Reference Materials		4200	250.00	250.00	223.42	250.00	0.00	0.0%
Materials and Supplies		4300	45,618.00	45,618.00	3,046.62	50,764.00	(5,146.00)	-11.3%
Noncapitalized Equipment		4400	22,500.00	22,500.00	0.00	54,818.00	(32,318.00)	-143.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			82,643.00	82,643.00	27,240.95	128,787.00	(46,144.00)	-55.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,573.00	10,573.00	131.98	18,353.00	(7,780.00)	-73.6%
Dues and Memberships		5300	2,699.00	2,699.00	0.00	2,699.00	0.00	0.0%
Insurance		5400-5450	16,234.00	16,234.00	16,234.00	16,234.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,000.00	40,000.00	6,466.76	40,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	14,900.00	14,900.00	3,982.62	24,900.00	(10,000.00)	-67.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	128,544.00	128,544.00	17,663.99	157,544.00	(29,000.00)	-22.6%
Communications		5900	(40,283.00)	(40,283.00)	152.88	1,500.00	(41,783.00)	103.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,667.00	172,667.00	44,632.23	261,230.00	(88,563.00)	-51.3%

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

04 61457 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	3,474.85	1,299.00	(1,299.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	3,474.85	1,299.00	(1,299.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	68,876.00	68,876.00	0.00	73,346.00	(4,470.00)	-6.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			68,876.00	68,876.00	0.00	73,346.00	(4,470.00)	-6.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1.00)	(1.00)	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1.00)	(1.00)	0.00	0.00	(1.00)	100.0%
TOTAL, EXPENDITURES			1,578,096.00	1,578,096.00	427,402.62	1,639,797.00	(61,701.00)	-3.9%

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

04 61457 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	0.00	0.00	(80,000.00)	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	80,000.00	0.00	0.00	(80,000.00)	-100.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	11,754.00	(11,754.00)	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	11,754.00	(11,754.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			80,000.00	80,000.00	0.00	(11,754.00)	91,754.00	-114.7%

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	50.00	50.00	0.00	50.00	0.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	0.00	50.00		
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	200.00	200.00	0.00	200.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	19,000.00	(19,000.00)	New
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			200.00	200.00	0.00	19,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(150.00)	(150.00)	0.00	(19,150.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	11,754.00	11,754.00	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	11,754.00		

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)			(150.00)	(150.00)	0.00	(7,396.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,239.00	7,239.00		7,396.00	157.00	2.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,239.00	7,239.00		7,396.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,239.00	7,239.00		7,396.00		
2) Ending Balance, June 30 (E + F1e)			7,089.00	7,089.00		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		9740	7,089.00	7,089.00		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		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8580	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50.00	50.00	0.00	50.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	0.00	50.00	0.00	0.0%
TOTAL REVENUES			50.00	50.00	0.00	50.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3761-3762	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	200.00	200.00	0.00	200.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200.00	200.00	0.00	200.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5900	0.00	0.00	0.00	19,000.00	(19,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	19,000.00	(19,000.00)	New
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			200.00	200.00	0.00	19,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8918	0.00	0.00	0.00	11,754.00	11,754.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	11,754.00	11,754.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	11,754.00		

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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
5) TOTAL REVENUES			3,000.00	3,000.00	0.00	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	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 (A6 - B9)			3,000.00	3,000.00	0.00	3,000.00		
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	80,000.00	80,000.00	0.00	0.00	80,000.00	100.0%
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			(80,000.00)	(80,000.00)	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)			(77,000.00)	(77,000.00)	0.00	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	327,664.54	327,664.54		325,109.00	(2,555.54)	-0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327,664.54	327,664.54		325,109.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			327,664.54	327,664.54		325,109.00		
2) Ending Balance, June 30 (E + F1e)			250,664.54	250,664.54		328,109.00		
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	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	250,664.54	250,664.54		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		328,109.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.00	3,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	80,000.00	80,000.00	0.00	0.00	80,000.00	100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.00	0.00	80,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		0900	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(80,000.00)	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	2,400.00	2,400.00	0.00	2,400.00	0.00	0.0%
5) TOTAL REVENUES			2,400.00	2,400.00	0.00	2,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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 (A6 - B9)			2,400.00	2,400.00	0.00	2,400.00		
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		7800-7829	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		7830-7899	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)			2,400.00	2,400.00	0.00	2,400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	207,873.79	207,873.79		205,755.00	(2,118.79)	-1.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,873.79	207,873.79		205,755.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,873.79	207,873.79		205,755.00		
2) Ending Balance, June 30 (E + F1e)			210,273.79	210,273.79		208,155.00		
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	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	210,273.79	210,273.79		208,155.00		
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)
OTHER LOCAL REVENUE								
Interest		8860	2,400.00	2,400.00	0.00	2,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,400.00	2,400.00	0.00	2,400.00	0.00	0.0%
TOTAL, REVENUES			2,400.00	2,400.00	0.00	2,400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,240.00	10,240.00	0.00	10,240.00	0.00	0.0%
5) TOTAL REVENUES			10,240.00	10,240.00	0.00	10,240.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1099	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)			10,240.00	10,240.00	0.00	10,240.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		6900-6929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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)			10,240.00	10,240.00	0.00	10,240.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,827.00	12,827.00		149,582.00	136,755.00	1086.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,827.00	12,827.00		149,582.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,827.00	12,827.00		149,582.00		
2) Ending Balance, June 30 (E + F1e)			23,067.00	23,067.00		159,822.00		
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	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	23,067.00	23,067.00		159,822.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	240.00	240.00	0.00	240.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Milligation/Developer Fees		8681	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8669	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,240.00	10,240.00	0.00	10,240.00	0.00	0.0%
TOTAL REVENUES			10,240.00	10,240.00	0.00	10,240.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7430	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	240.00	240.00	0.00	240.00	0.00	0.0%
5) TOTAL REVENUES			240.00	240.00	0.00	240.00		
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	(1,421.70)	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	(1,421.70)	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			240.00	240.00	1,421.70	240.00		
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)			240.00	240.00	1,421.70	240.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,849.22	22,849.22		22,840.00	(209.22)	-0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,849.22	22,849.22		22,840.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,849.22	22,849.22		22,840.00		
2) Ending Balance, June 30 (E + F1e)			23,089.22	23,089.22		22,880.00		
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	23,089.22	23,089.22		22,880.00		
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		

2017-18 First Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	240.00	240.00	0.00	240.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			240.00	240.00	0.00	240.00	0.00	0.0%
TOTAL, REVENUES			240.00	240.00	0.00	240.00		

2017-18 First Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

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