



**LEMOORE UNION HIGH SCHOOL DISTRICT**

5 Powell Ave., Lemoore CA, 93245

**To:** Lemoore Union High School District Board of Trustees  
**From:** Mark Howard  
**Date:** October 13, 2016  
**Subject:** Quarter 1 Fiscal Position Reports

**Background:**

Attached are financial summaries for all of the District's funds for the period of 07/01/2016 – 09/30/2016

**Financial Impact:**

The financial reports are informational only.

**Recommendation:**

Accept the financial reports.

**Fiscal Position Report**  
 September 2016

Fund: 0100 General Fund

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$6,320,594.39	\$6,320,594.39		
<b>REVENUES</b>						
1) LCFF Sources	8010-8099	\$2,063,318.00	\$3,543,750.31	\$18,363,841.00	19.30	80.70
2) Federal Revenues	8100-8299	\$26,829.27	\$39,539.65	\$1,284,630.07	3.08	96.92
3) Other State Revenues	8300-8599	(\$5,167.44)	\$49,891.00	\$1,314,896.00	3.79	96.21
4) Other Local Revenues	8600-8799	\$66,306.16	\$180,906.23	\$2,148,978.92	8.42	91.58
<b>5) Total, Revenues</b>		<b>\$2,151,285.99</b>	<b>\$3,814,087.19</b>	<b>\$23,112,345.99</b>	<b>16.50</b>	<b>83.50</b>
<b>EXPENDITURES</b>						
1) Certificated Salaries	1000-1999	\$812,906.41	\$1,783,471.72	\$9,425,575.00	18.92	81.08
2) Classified Salaries	2000-2999	\$376,317.25	\$821,806.14	\$3,578,429.00	22.97	77.03
3) Employee Benefits	3000-3999	\$364,766.22	\$930,267.77	\$4,280,059.00	21.73	78.27
4) Books and Supplies	4000-4999	\$227,436.43	\$367,633.37	\$1,439,400.15	25.54	74.46
5) Services, Oth Oper Exp	5000-5999	\$234,827.60	\$623,461.72	\$3,004,632.41	20.75	79.25
6) Capital Outlay	6000-6999	\$58,647.05	\$77,061.67	\$177,924.09	43.31	56.69
7) Other Outgo(excl. 7300`s)	7100-7499	\$39,945.82	\$101,367.46	\$642,786.00	15.77	84.23
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	(\$74,363.00)	0.00	100.00
<b>9) Total Expenditures</b>		<b>\$2,114,846.78</b>	<b>\$4,705,069.85</b>	<b>\$22,474,442.65</b>	<b>20.94</b>	<b>79.06</b>
<b>OTHER FINANCING SOURCES/USES</b>						
1) Transfers						
B) Transfers Out	7610-7629	\$0.00	\$0.00	\$606,453.00	0.00	100.00
3) Contributions	8980-8999	\$0.00	\$0.00	\$0.00	0.00	100.00
<b>4) Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$606,453.00)</b>	<b>0.00</b>	<b>100.00</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$36,439.21</b>	<b>(\$890,982.66)</b>	<b>\$31,450.34</b>		
<b>ENDING FUND BALANCE</b>			<b>\$5,429,611.73</b>	<b>\$6,352,044.73</b>		

**Fiscal Position Report**  
 September 2016

Fund: 0900 Charter Schools Fund

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$854,165.70	\$854,165.70		
<b>REVENUES</b>						
1) LCFF Sources	8010-8099	\$236,068.00	\$398,078.00	\$2,103,389.00	18.93	81.07
2) Federal Revenues	8100-8299	\$0.00	\$0.00	\$32,162.00	0.00	100.00
3) Other State Revenues	8300-8599	(\$6,668.67)	\$0.00	\$106,887.00	0.00	100.00
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$81,092.00	0.00	100.00
<b>5) Total, Revenues</b>		<b>\$229,399.33</b>	<b>\$398,078.00</b>	<b>\$2,323,530.00</b>	<b>17.13</b>	<b>82.87</b>
<b>EXPENDITURES</b>						
1) Certificated Salaries	1000-1999	\$98,552.38	\$206,653.31	\$1,036,346.00	19.94	80.06
2) Classified Salaries	2000-2999	\$27,385.81	\$48,742.98	\$228,213.00	21.36	78.64
3) Employee Benefits	3000-3999	\$33,049.65	\$80,774.30	\$386,370.00	20.91	79.09
4) Books and Supplies	4000-4999	\$11,042.78	\$34,939.74	\$169,650.50	20.60	79.40
5) Services, Oth Oper Exp	5000-5999	\$26,261.23	\$43,832.67	\$230,279.00	19.03	80.97
7) Other Outgo(excl. 7300`s)	7100-7499	\$0.00	\$0.00	\$395.74	0.00	100.00
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	\$55,000.00	0.00	100.00
<b>9) Total Expenditures</b>		<b>\$196,291.85</b>	<b>\$414,943.00</b>	<b>\$2,106,254.24</b>	<b>19.70</b>	<b>80.30</b>
<b>OTHER FINANCING SOURCES/USES</b>						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$35,000.00	0.00	100.00
3) Contributions	8980-8999	\$0.00	\$0.00	\$0.00	0.00	100.00
<b>4) Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$33,107.48</b>	<b>(\$16,865.00)</b>	<b>\$252,275.76</b>		
<b>ENDING FUND BALANCE</b>			<b>\$837,300.70</b>	<b>\$1,106,441.46</b>		

**Fiscal Position Report**  
 September 2016

Fund: 1100 Adult Education Fund

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$17,129.28	\$17,129.28		
<b>REVENUES</b>						
3) Other State Revenues	8300-8599	\$0.00	\$0.00	\$96,653.66	0.00	100.00
<b>5) Total, Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$96,653.66</b>	<b>0.00</b>	<b>100.00</b>
<b>EXPENDITURES</b>						
1) Certificated Salaries	1000-1999	\$2,417.40	\$2,532.78	\$17,500.00	14.47	85.53
2) Classified Salaries	2000-2999	\$198.38	\$198.38	\$1,000.00	19.84	80.16
3) Employee Benefits	3000-3999	\$398.68	\$416.81	\$2,988.00	13.95	86.05
4) Books and Supplies	4000-4999	\$22,381.61	\$25,095.00	\$45,274.00	55.43	44.57
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$4,419.66	\$33,165.66	13.33	86.67
<b>9) Total Expenditures</b>		<b>\$25,396.07</b>	<b>\$32,662.63</b>	<b>\$99,927.66</b>	<b>32.69</b>	<b>67.31</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(\$25,396.07)</b>	<b>(\$32,662.63)</b>	<b>(\$3,274.00)</b>		
<b>ENDING FUND BALANCE</b>			<b>(\$15,533.35)</b>	<b>\$13,855.28</b>		

**Fiscal Position Report**  
 September 2016

Fund: 1300 Cafeteria Fund

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$143,198.07	\$143,198.07		
<b>REVENUES</b>						
2) Federal Revenues	8100-8299	\$0.00	\$0.00	\$303,140.00	0.00	100.00
3) Other State Revenues	8300-8599	\$0.00	\$0.00	\$22,000.00	0.00	100.00
4) Other Local Revenues	8600-8799	\$14,422.80	\$26,427.21	\$188,750.00	14.00	86.00
<b>5) Total, Revenues</b>		<b>\$14,422.80</b>	<b>\$26,427.21</b>	<b>\$513,890.00</b>	<b>5.14</b>	<b>94.86</b>
<b>EXPENDITURES</b>						
2) Classified Salaries	2000-2999	\$25,759.03	\$44,698.78	\$243,081.00	18.39	81.61
3) Employee Benefits	3000-3999	\$6,759.55	\$12,835.82	\$77,981.00	16.46	83.54
4) Books and Supplies	4000-4999	\$22,320.00	\$22,320.00	\$206,000.00	10.83	89.17
5) Services, Oth Oper Exp	5000-5999	\$1,072.64	\$1,072.64	\$5,163.00	20.78	79.22
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	\$20,000.00	0.00	100.00
<b>9) Total Expenditures</b>		<b>\$55,911.22</b>	<b>\$80,927.24</b>	<b>\$552,225.00</b>	<b>14.65</b>	<b>85.35</b>
<b>OTHER FINANCING SOURCES/USES</b>						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$3,000.00	0.00	100.00
<b>4) Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(\$41,488.42)</b>	<b>(\$54,500.03)</b>	<b>(\$35,335.00)</b>		
<b>ENDING FUND BALANCE</b>			<b>\$88,698.04</b>	<b>\$107,863.07</b>		

**Fiscal Position Report**  
 September 2016

Fund: 1400 Deferred Maintenance Fund

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$7,489.16	\$7,489.16		
<b>REVENUES</b>						
1) LCFF Sources	8010-8099	\$0.00	\$79,000.00	\$79,000.00	100.00	0.00
<b>5) Total, Revenues</b>		<b>\$0.00</b>	<b>\$79,000.00</b>	<b>\$79,000.00</b>	<b>100.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>						
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$9,940.00	\$86,489.16	11.49	88.51
<b>9) Total Expenditures</b>		<b>\$0.00</b>	<b>\$9,940.00</b>	<b>\$86,489.16</b>	<b>11.49</b>	<b>88.51</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$69,060.00</b>	<b>(\$7,489.16)</b>		
<b>ENDING FUND BALANCE</b>			<b>\$76,549.16</b>	<b>\$0.00</b>		

**Fiscal Position Report**  
 September 2016

Fund: 1500 Pupil Transportation Equip

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$437,489.18	\$437,489.18		
<b>REVENUES</b>						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$2,000.00	0.00	100.00
<b>5) Total, Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>OTHER FINANCING SOURCES/USES</b>						
3) Contributions	8980-8999	\$0.00	\$0.00	\$0.00	0.00	100.00
<b>4) Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>100.00</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>		
<b>ENDING FUND BALANCE</b>			<b>\$437,489.18</b>	<b>\$439,489.18</b>		

**Fiscal Position Report**  
 September 2016

Fund: 1700 Special Reserve Fund for Other than Capital Outlay

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$34,773.78	\$34,773.78		
<b>REVENUES</b>						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$200.00	0.00	100.00
<b>5) Total, Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>0.00</b>	<b>100.00</b>
<b>OTHER FINANCING SOURCES/USES</b>						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$20,505.00	0.00	100.00
<b>4) Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,505.00</b>	<b>0.00</b>	<b>100.00</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,705.00</b>		
<b>ENDING FUND BALANCE</b>			<b>\$34,773.78</b>	<b>\$55,478.78</b>		



**Fiscal Position Report**  
 September 2016

Fund: 1710 Special Reserve (Other) 2

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$103,191.06	\$103,191.06		
<b>REVENUES</b>						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$400.00	0.00	100.00
<b>5) Total, Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>0.00</b>	<b>100.00</b>
<b>OTHER FINANCING SOURCES/USES</b>						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$15,784.00	0.00	100.00
B) Transfers Out	7610-7629	\$0.00	\$0.00	\$1,033.36	0.00	100.00
<b>4) Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,750.64</b>	<b>0.00</b>	<b>100.00</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,150.64</b>		
<b>ENDING FUND BALANCE</b>			<b>\$103,191.06</b>	<b>\$118,341.70</b>		

**Fiscal Position Report**  
 September 2016

Fund: 1720 Special Reserve (Other) 3

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$309,261.14	\$309,261.14		
<b>REVENUES</b>						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$1,200.00	0.00	100.00
<b>5) Total, Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,200.00</b>	<b>0.00</b>	<b>100.00</b>
<b>OTHER FINANCING SOURCES/USES</b>						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$60,000.00	0.00	100.00
<b>4) Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$61,200.00</b>		
<b>ENDING FUND BALANCE</b>			<b>\$309,261.14</b>	<b>\$370,461.14</b>		

**Fiscal Position Report**  
 September 2016

Fund: 2000 SPECIAL RESERVE FUND FOR OTHER POSTE

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$1,605,713.97	\$1,605,713.97		
<b>REVENUES</b>						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$3,700.00	0.00	100.00
<b>5) Total, Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,700.00</b>	<b>0.00</b>	<b>100.00</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,700.00</b>		
<b>ENDING FUND BALANCE</b>			<b>\$1,605,713.97</b>	<b>\$1,609,413.97</b>		

**Fiscal Position Report**  
 September 2016

Fund: 2500 CapitalFacilities Fund

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$972,355.10	\$972,355.10		
<b>REVENUES</b>						
4) Other Local Revenues	8600-8799	\$45,703.06	\$52,868.42	\$230,000.00	22.99	77.01
<b>5) Total, Revenues</b>		<b>\$45,703.06</b>	<b>\$52,868.42</b>	<b>\$230,000.00</b>	<b>22.99</b>	<b>77.01</b>
<b>EXPENDITURES</b>						
5) Services, Oth Oper Exp	5000-5999	\$4,620.00	\$4,620.00	\$100,000.00	4.62	95.38
7) Other Outgo(excl. 7300`s)	7100-7499	\$0.00	\$0.00	\$158,845.00	0.00	100.00
<b>9) Total Expenditures</b>		<b>\$4,620.00</b>	<b>\$4,620.00</b>	<b>\$258,845.00</b>	<b>1.78</b>	<b>98.22</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$41,083.06</b>	<b>\$48,248.42</b>	<b>(\$28,845.00)</b>		
<b>ENDING FUND BALANCE</b>			<b>\$1,020,603.52</b>	<b>\$943,510.10</b>		

**Fiscal Position Report**  
 September 2016

Fund: 4000 Special Reserve - Capital Outlay

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$1,175,216.39	\$1,175,216.39		
<b>REVENUES</b>						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$9,000.00	0.00	100.00
<b>5) Total, Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>		
<b>ENDING FUND BALANCE</b>			<b>\$1,175,216.39</b>	<b>\$1,184,216.39</b>		

**Fiscal Position Report**  
 September 2016

Fund: 4010 Special Reserve (Cap Outlay) 2

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$0.00	\$0.00		
<b>REVENUES</b>						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$318,993.82	0.00	100.00
<b>5) Total, Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$318,993.82</b>	<b>0.00</b>	<b>100.00</b>
<b>EXPENDITURES</b>						
5) Services, Oth Oper Exp	5000-5999	\$2,695.00	\$2,695.00	\$12,180.00	22.13	77.87
6) Capital Outlay	6000-6999	\$149,750.29	\$210,584.99	\$307,847.18	68.41	31.59
<b>9) Total Expenditures</b>		<b>\$152,445.29</b>	<b>\$213,279.99</b>	<b>\$320,027.18</b>	<b>66.64</b>	<b>33.36</b>
<b>OTHER FINANCING SOURCES/USES</b>						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$1,033.36	0.00	100.00
<b>4) Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,033.36</b>	<b>0.00</b>	<b>100.00</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(\$152,445.29)</b>	<b>(\$213,279.99)</b>	<b>\$0.00</b>		
<b>ENDING FUND BALANCE</b>			<b>(\$213,279.99)</b>	<b>\$0.00</b>		

**Fiscal Position Report**  
 September 2016

Fund: 4020 Special Reserve (Cap Outlay) 3

		September Amount	YTD Amount	Working Budget	% of Budget	% Remain
<b>BEGINNING BALANCE</b>						
Net Beginning Balance	9791-9795		\$1,454,805.33	\$1,454,805.33		
<b>EXPENDITURES</b>						
5) Services, Oth Oper Exp	5000-5999	\$2,043.10	\$2,043.10	\$30,028.60	6.80	93.20
6) Capital Outlay	6000-6999	\$0.00	\$0.00	\$1,018,811.00	0.00	100.00
<b>9) Total Expenditures</b>		<b>\$2,043.10</b>	<b>\$2,043.10</b>	<b>\$1,048,839.60</b>	<b>0.19</b>	<b>99.81</b>
<b>OTHER FINANCING SOURCES/USES</b>						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$472,164.00	0.00	100.00
<b>4) Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$472,164.00</b>	<b>0.00</b>	<b>100.00</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(\$2,043.10)</b>	<b>(\$2,043.10)</b>	<b>(\$576,675.60)</b>		
<b>ENDING FUND BALANCE</b>			<b>\$1,452,762.23</b>	<b>\$878,129.73</b>		