

Newcastle Elementary School District

2017/2018 Proposed Budget

450 Main Street
Newcastle, CA 95658

Presented to the Board of Trustees:

Public Hearing June 7, 2017

Adopted June 28, 2017



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Newcastle Elementary School District

2017-18 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 7, 2017

Adoption – June 21, 2017

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted state budget.

Illustrated below is a summary of the proposed state budget and budget guidelines as provided by the County Office of Education, and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state reports relating to the estimated financial activity for 2017-18 through 2019-20 specific to the Newcastle Elementary School District.

Governor’s Revised State Budget Proposal “May Revision”

The Governor released his revised 2017-18 budget proposal on May 11, 2017 (May Revision), which contained \$1.1 billion of new revenues to K-14 above what was provided in the January proposed budget. As in previous years, revenue projections have increased for the May Revision as compared to the Governor’s January Budget; however, not to the same extent that education has experienced in the past.

Personal income tax and corporation tax revenues are up \$2.9 billion and \$400 million, respectively, while sales tax revenues are down \$1.2 billion due to weak cash receipts. These factors reduce the forecast for 2016-17 by \$225 million compared to the January Budget, but increase the 2017-18 forecast by \$1.9 billion. Total General Fund revenues are projected to be \$118.5 billion in 2016-17 and \$125.9 billion in 2017-18. On May 15, 2017, the Legislative Analyst Office (LAO) released its analysis of the May Revision, which concurs with the Administration’s current forecast.

Further, the May Revision proposes to suspend the supplemental appropriation under Test 3 (known as Test 3B or the “equal pain/equal gain” provision) through 2020-21. This provision becomes applicable when the minimum guarantee grows less quickly than the rest of the State Budget. The Administration projects that Test 3B would provide \$450 million in 2018-19, \$290 million in 2019-20, and \$110 million in 2020-21. It is of important note that the cumulative amount of \$850 million would lower the Proposition 98 guarantee from the level that would otherwise prevail under current law; thus, increasing funding to the non-Proposition 98 programs.

Illustrated below are the major components of the May Revision:

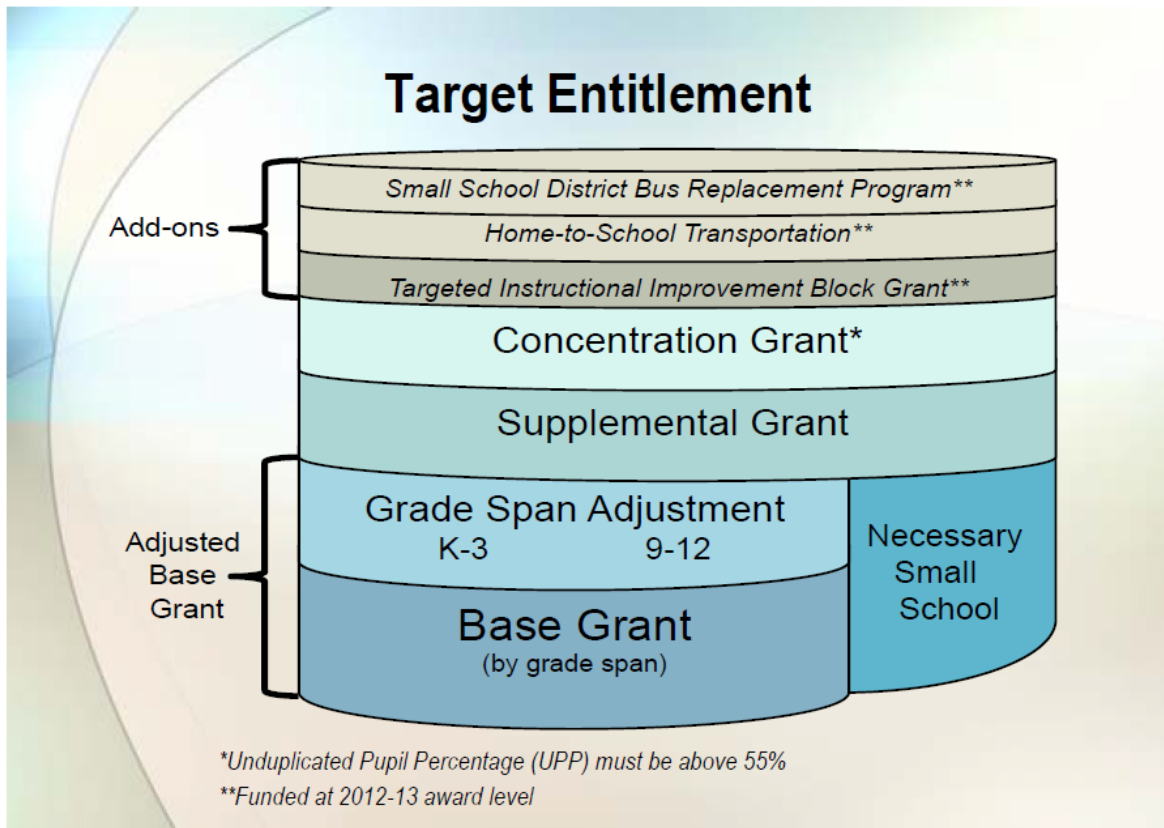
- The minimum guarantee for 2017-18 is projected to be \$74.6 billion,
- Cost of Living Adjustment (COLA) is estimated to be 1.56%, which is up from 1.48% that was projected in January.

- The Local Control Funding Formula (LCFF) gap funding estimates increased by an additional \$642 million from January to a total of \$1.4 billion with the May Revision.
 - The gap percentage for 2017-18 is now estimated at 43.97%.
 - LCFF implementation through 2017-18 is now projected to be 97% complete.
- **\$1.01 billion of discretionary one-time Proposition 98 funding is estimated to be approximately \$170 per student; however, disbursement of such funds will be during the 2018-19 fiscal year.**
- Continues Career Technical Education funding as proposed in the Governor’s January Budget, which consists of a \$200 million final installment for the three-year program that began in 2015.
- Includes an additional \$239 million investment to fund increases to child care and preschool provider rates, additional full-day preschool slots, and cost-of-living-adjustments that were part of the 2016-17 enacted State Budget.
 - This provision is new as it was not included in the Governor’s January Budget.
- Contains the final budget appropriation for California Clean Energy Job projects (Proposition 39).
 - State-wide amount decreased from \$422.9 million that was proposed in January to \$376.2 million.

Local Control Funding Formula Structure

Local Control Funding Formula: The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is more complex. The primary cause for this complexity is the state’s commitment to ensuring that all LEAs are funded at no less than they received in 2012-13 on a per pupil basis.

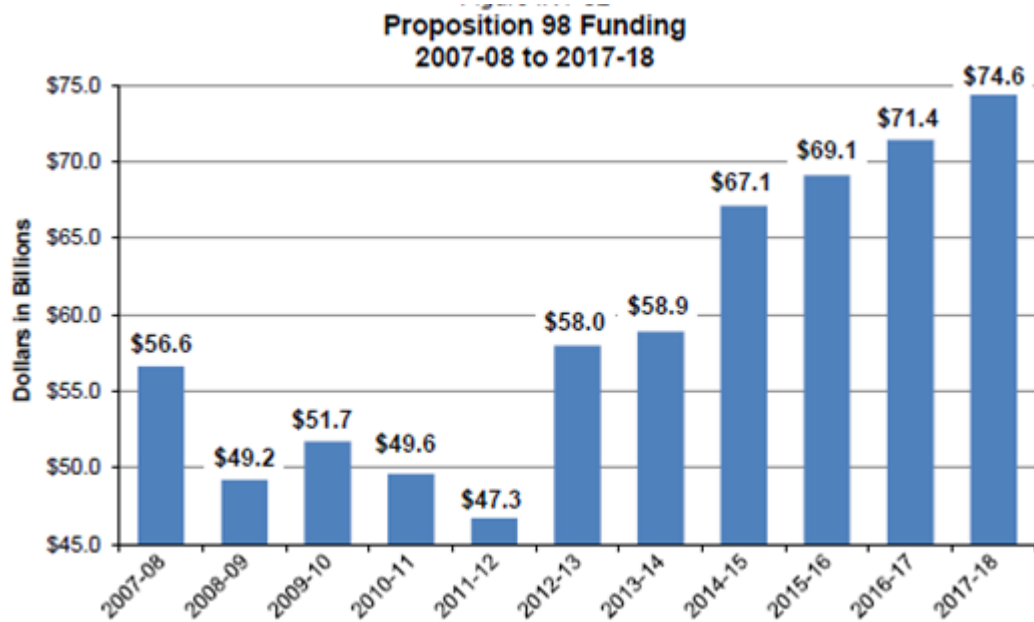
The Target Entitlement represents what an LEA will receive at full implementation. The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on student population/demographics, as well as, the District’s ADA. It is calculated annually based on student population (ADA, enrollment, unduplicated pupil percentage (UPP); foster youth, socioeconomically disadvantaged, and English learners). As illustrated below, it contains multiple funding allocations:



The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLA). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding; under the LCFF, COLAs are but one step in the formula's calculation. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
 - Applied to grade span base grants, which drives grade span adjustment and Supplemental and Concentration grant calculations
- **Unduplicated Percentages**
 - Certified through enrollment data each Fall (applied to supplemental and concentration grant calculations)
- **Percentage of Gap Funding During Transition**
 - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in projections

LCFF Gap Funding and Cost-of-Living-Adjustment (COLA): Increased funding for the LCFF provided an increase of \$1.4 billion state-wide (up from \$661 million in January), which would bring the average district to 97% of target. This provides funding enough to increase the gap percentage to approximately 44% (up from 24% at second interim and down from 73% at first interim.)



Further, the Legislative Analyst Office estimates that the increase in the cost-of-living adjustment from 1.48% estimated in January to the statutory level of 1.56% established in the May Revision costs an additional \$73 million. Illustrated below is a comparison of the gap funding percentages, and COLA percentages between the 2016-17 enacted state budget and the Governor’s 2017-18 May Revision proposal.

Description	2015-16	2016-17	2017-18	2018-19
LCFF Gap Funding % – Enacted (June 2016)	52.56%	54.18%	72.99%	40.36%
LCFF Gap Funding % – Proposed (January 2017)	52.56%	55.28%	23.67%	53.85%
LCFF Gap Funding % – Revised (May 2017)	52.56%	55.03%	43.97%	71.53%
Annual COLA – Enacted (June 2016)	1.02%	0.00%	1.11%	2.42%
Annual COLA – Proposed (January 2017)	1.02%	0.00%	1.48%	2.40%
Annual COLA – Revised (May 2017)	1.02%	0.00%	1.56%	2.15%

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs’ unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category

will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the state audit guidelines.

Local Control Accountability Plans: Effective 2013-14, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the state to the local level. Therefore, school districts and county offices of education (COEs) are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE).

It is required that the LCAP be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for state and local priorities, as well as, identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals. Beginning with fiscal year 2017-18, the LCAP will be a three year static plan, which will result in the current year adoption and two subsequent adoptions encompassing the same three-year cycle (2017-18 through 2019-20).

Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before the budget is adopted.

School District Basic Aid Supplement Charter School Adjustment – This funding is unique to school districts whose collective ADA consists more of charter school students than resident students. Due to the current structure of Newcastle Elementary School District, we have qualified for this funding in 2015/2016, 2016/2017 and 2017/218. This is current year state aid that backfills a school district for the loss of local revenue, to a charter school, serving non-resident students. It could provide up to 70 percent of the LCFF entitlement of the pupil's school district of residence. This funding is a part of NESD's state aid but is calculated outside of LCFF and is considered, by the district, as one time money.

K-12 One-Time and Block Grant Mandate Funding: The Governor's May Revision includes approximately \$1.01 billion in one-time discretionary funds for districts, which is an increase of approximately \$750 million to \$287 million that was proposed in January. While the May Revise contains an increase in one-time funds from \$48 as proposed in January to \$170, districts are not expected to receive the funds until May 2019, and are being held in abeyance until a recertification of the 2017-18 funding is finalized. Therefore, these funds are not available in 2017-18, and are uncertain for 2018-19. The reduction to anticipated one-time revenues for 2017-18 is approximately \$75,000 for Newcastle Elementary/Charter School.

The May Revision includes the California Assessment of Student Performance and Progress mandate to the mandate block grant; however, funding amounts are proposed to remain the same despite the inclusion of this mandate.

Routine Restricted Maintenance Account Take out

Due to the passage of Proposition 51, any local educational agency that applies for state bond funds and receives a Proposition 51 apportionment by the State Allocation Board

(SAB) would be subject to conditions set forth by the bond measure. The Proposition 51 ballot initiative contained language that the School Facility Program (SFP) is administered as it existed on January 1, 2015 that includes the provision of contributing the full three percent of General Fund expenditures into the routine restricted maintenance account (RRMA). This requirement, however, does not apply to projects funded by Propositions 1A, 47, and 55 as those bond measures did not contain similar language. Therefore, districts would either be required to contribute the three percent if participating in Proposition 51 (timing of contribution yet to be determined), or continue to follow the guidance of AB 104 and gradually increase their contributions as follows:

- 2016-17:
 - The minimum contribution shall be the lesser of 2014-15 contributions or three percent of total General Fund expenditures
- 2017-18 to 2019-20:
 - The greater of the following:
 - the lesser of 2014-15 contributions or three percent of total General Fund expenditures
 - or
 - two percent of the total General Fund expenditures for that year
- 2020-21:
 - Three percent of General Fund expenditures

Reserves

District Reserve Requirements (Senate Bill 858): The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all of the following conditions are met:

- The Proposition 98 maintenance factor must be fully repaid
- Proposition 98 must be funded based on Test 1
- Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
- A deposit must be made into the Proposition 98 reserve when capital gains revenues exceed 8% of General Fund revenues

Currently, the cap is not expected to be in effect for fiscal year 2017-18 since Proposition 98 funding is expected to be based on Test 3 instead of Test 1.

Senate Bill (SB) 858 also requires that school districts, starting with the 2015-16 adopted budgets, must add new procedures to the public hearing. The new required procedure consists of providing the following disclosures at the public hearing beginning with the 2015-16 budget adoption:

- The minimum reserve level required in each year
- The amount of assigned and unassigned ending fund balance that exceeds the minimum in each year
- Reasons for the reserve being greater than the minimum

On January 21, 2015, the Legislative Analyst's Office (LAO) released a report regarding Senate Bill 858, which illustrated the rationale behind school district reserve levels, the benefits of

prudent reserves, and the risks of reduced reserves. The report details five main reasons that school districts maintain adequate reserves:

- Managing cash flow
- Mitigating volatility in funding or expenditures
- Saving for larger purchases
- Addressing unexpected costs
- Reducing costs of borrowing

Further, the LAO described specific risks to school districts that lower their reserves in accordance with the SB 858 cap, including:

- The cap would allow most districts to maintain only a few weeks of payroll
- Emergency facility repairs and other unexpected costs would place districts with low reserves in a precarious position
- Districts with reserves below the caps have been about twice as likely to be flagged for fiscal intervention
- Districts with lower reserves could have their credit ratings reduced, increasing the cost of borrowing money

The experience of the most recent recession has clearly demonstrated the minimum levels are insufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts.

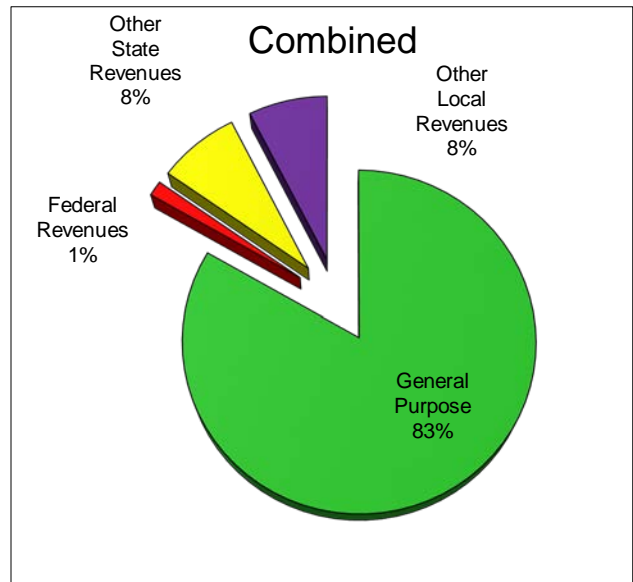
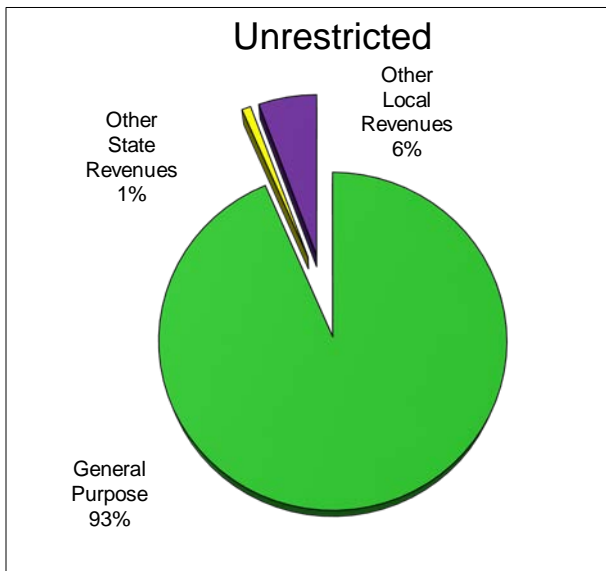
2017-18 Newcastle Elementary School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 439
 - Newcastle Elementary – 139 ADA
 - Newcastle Charter – 300 ADA
- ❖ The District's estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 35%.
- ❖ Lottery revenue is estimated to be \$144 per ADA for unrestricted purposes and \$45 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant remains at \$28 for K-8 ADA
- ❖ Mandated Cost Block Grant Charter Schools remains at \$14 for K-8 ADA
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources for Newcastle Elementary and Newcastle Charter is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$7,984,063	\$8,053,506
Federal Revenues	\$0	\$141,110
Other State Revenues	\$74,504	\$749,909
Other Local Revenues	\$479,602	\$723,615
TOTAL	\$8,538,169	\$9,668,140



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

The creation of Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2017-18. The amounts will be revised throughout the year based on information received from the state.

Education Protection Account (EPA) Budget		
2016-17 Fiscal Year		
Description	Newcastle Elementary	Newcastle Charter
BEGINNING BALANCE	\$1,528	\$2,888
BUDGETED EPA REVENUES: <i>Estimated EPA Funds</i>	\$167,056	\$369,239
BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries and Benefits</i>	\$168,584	\$372,127
	\$0	\$0
TOTAL	\$168,584	\$372,127
ENDING BALANCE	\$0	\$0

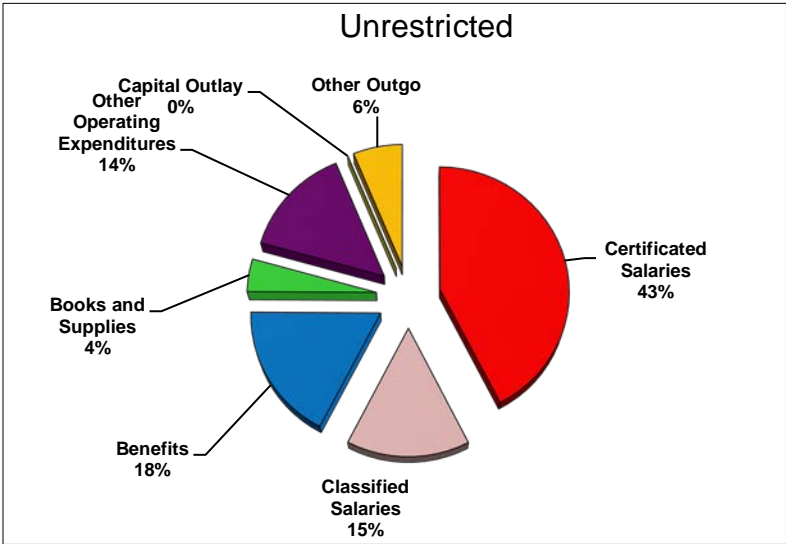
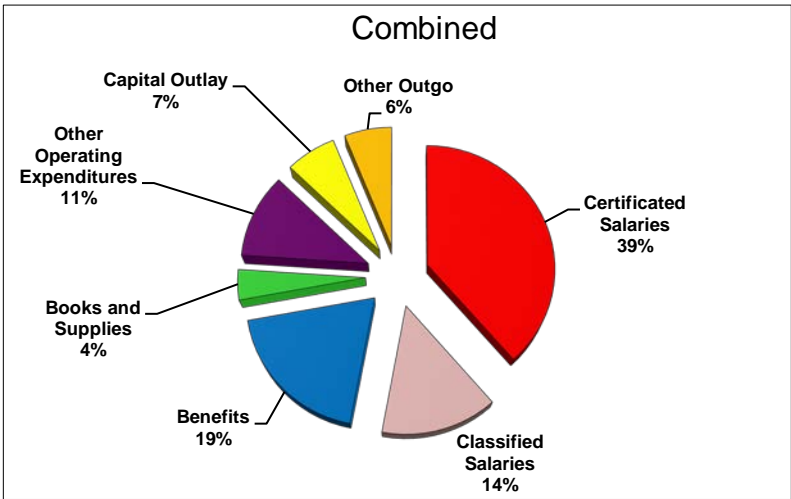
Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise of approximately 76% of the District’s unrestricted budget, and approximately 72% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$1,959,486	\$2,360,690
Classified Salaries	\$695,011	\$877,427
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$807,987	\$1,171,286
Books and Supplies	\$194,819	\$242,552
Other Operating Expenditures	\$663,403	\$681,622
Capital Outlay	\$0	\$405,388
Other Outgo	\$289,462	\$376,818
TOTAL	\$4,610,168	\$6,115,783

Following is a graphical representation of expenditures for Newcastle Elementary and Newcastle Charter by percentage with the exclusion of onetime loan payment:



General Fund Contributions & Transfers to Restricted Programs

The following contributions and transfers of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Restricted Maintenance Account	\$145,431
Special Education	\$251,088
TOTAL CONTRIBUTIONS & TRANSFERS	\$396,519

General Fund Summary

The District's 2017-18 Newcastle Elementary and Newcastle Charter Schools project a total operating deficit of \$281,643 resulting in an estimated ending fund balance of \$1.65 million. The components of the District's fund balance are as follows: revolving cash - \$700; restricted programs - \$343,065; assignments - \$266,037; committed funds - \$215,260 and economic uncertainty - \$824,117. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated under the *Estimated Ending Fund Balance* of this document.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2016-17	Est. Net Change	2017-18
NEWCASTLE ELEMENTARY/CHARTER	\$1,930,822	(\$281,643)	\$1,649,179
FOOD SERVICE	\$30,930	(\$7,288)	\$23,642
DEFERRED MAINTENANCE	\$254,600	(\$254,600)	\$0
CAPITAL FACILITIES	\$27,375	\$5,498	\$32,873
CAPITAL OUTLAY	\$3,321,000	(\$3,321,000)	\$0
TOTAL	\$5,564,727	(\$3,859,033)	\$1,705,694

Cash Flow

January's proposed cash deferrals of \$859 million has been rescinded due to additional available resources from the 2015-16 and 2016-17 fiscal years. Therefore, state aid payments in the month of June 2017 and subsequent years will be based upon districts' regular schedule. It is of important note that this elimination does not create additional revenue for LEAs.

The majority of Newcastle Elementary School District's property tax revenue is funded by ERAF which is not paid until late June; however, the District is required to disburse in lieu property tax revenue to its charter schools throughout the year. This requires the District to

utilize Placer County Treasurer’s dry period financing. Dry period financing allows NESD’s general fund to have positive cash flow for this fiscal year. Therefore, the District anticipates having a positive monthly cash balance during 2017-18.

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	<i>Fiscal Year</i>			
	2016-17	2017-18	2018-19	2019-20
COLA (DOF)	0.00%	1.56%	2.15%	2.35%
LCFF Gap Funding Percentage (DOF)	55.03%	43.97%	71.53%	73.51%
STRS Employer Rates	12.58%	14.43%	16.28%	18.13%
PERS Employer Rates (PERS Board / Actuary)	13.888%	15.531%	18.10%	20.80%
Lottery – unrestricted per ADA	\$144	\$144	\$144	\$144
Lottery – Prop. 20 per ADA*	\$45	\$45	\$45	\$45
Mandated Cost per ADA / One Time Allocations (DOF)	\$214	\$170 \$0*	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$28	\$28	\$28	\$28
Mandate Block Grant for Districts: 9-12 per ADA	\$56	\$56	\$56	\$56
Mandate Block Grant for Charters: K-8 per ADA	\$14	\$14	\$14	\$14
Mandate Block Grant for Charters: 9-12 per ADA	\$42	\$42	\$42	\$42
Routine Restricted Maintenance Account * <i>Percentage of total general fund expenditures</i> <i>(Note: Due to the November 2016 facility bond proposition passing, the RRMA requirement may revert to 3% for applicable LEAs. Please refer to description noted above.)</i>	Lesser of: 3%* or 2014-15 Amount	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*
* Districts will not receive the one-time funding until May 2019; therefore, it has been excluded from budget projections.				

Various aspects of the planning factors illustrated above will be further discussed below with the District’s specific revenue and expenditure assumptions.

Revenue Assumptions:

The Department of Finance (DOF) released the following estimated COLA percentages. Illustrated below is a comparison of the estimated gap funding factors for DOF and School Services of California (SSC):

<i>Description</i>	2016-17	2017-18	2018-19	2019-20
COLA (DOF & SSC)	0.00%	1.56%	2.15%	2.35%
LCFF Gap Funding Percentage (DOF)	55.03%	43.97%	71.53%	73.51%
LCFF Gap Funding Percentage (SSC)	55.03%	43.97%	39.03%	41.51%

Per enrollment trends, the District continues to anticipate a decline in enrollment at Newcastle Elementary School but an increase in Newcastle Charter School's enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Special education general purpose funds are estimated to increase as we gain more students requiring these services. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. State revenue is expected to decrease due to the deferment of one time money.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 2.2% each year. For the 2017/2018 school year NESD has increased certificated positions by 1.2 FTE. This will add a RSP teacher to the Special Education program and will expand the Spanish, Music and PE programs.

Classified step costs are expected to increase by 4% each year. In 2017/2018 classified positions will increase by 1.3 FTE to include additional custodial and food service assistant time.

On December 21, 2016, the California Public Employees' Retirement System (CalPERS) Board took action to approve lowering what is known as the "discount rate" from 7.5% to 7.0% over three years beginning in 2018-19. This action effectively lowers what CalPERS projects will be the annual rate of return on its entire investment portfolio (i.e. investment return percentage). By reducing the current discount rate from 7.5% to 7.375% in 2018-19, 7.25% in 2019-20, and to 7.0% in 2020-21, the CalPERS Board will be scheduling higher employer contribution rates that will significantly exceed previous projected increases. Illustrated below are the actual rates through 2017-18 and projected rates through 2023-24.

CalPERS Rate Comparison								
Description	2016-17 Actual	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Rates @ 16-17 1st Interim	13.888%	15.50%	17.10%	18.60%	19.80%	19.80%	19.80%	19.80%
Rates @ 16-17 2nd Interim	13.888%	15.80%	18.70%	21.60%	24.90%	26.40%	27.40%	28.20%
Rates @ 17-18 Proposed Bgt.	13.888%	15.531% (Actual)	18.10%	20.80%	23.80%	25.20%	26.10%	26.80%

Assembly Bill 1469 (CalSTRS full-funding plan) increased the contribution rates that employers, employees and the State pay to support the California State Teachers' Retirement System (CalSTRS). Similar to CalPERS, the CalSTRS Board lowered its assumed rate of return on its investment portfolio from 7.5% to 7.0% and adopted new demographic assumptions. Under Assembly Bill 1469 both State and employer contribution rates may be increased by the CalSTRS Board in order to maintain the goal of reaching full funding of the retirement system by 2046.

Current law increases contribution rates to 19.1% beginning July 1, 2020. Further under Education Code Section 22950.5, CalSTRs will have the authority to increase or decrease the employer and State contribution rates. However, the rates may not be increased by more than one percent in a year and cannot exceed 12% overall until the remaining unfunded actuarial obligation is eliminated.

Illustrated below are the statutory rates through 2020-21 and maximum rates from 2021-22 through 2023-24:

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5								
Description	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Statutory Rates	12.58%	14.43%	16.28%	18.13%	19.10%	20.10% (Max.)	21.10% (Max.)	22.10% (Max.)

Therefore, adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to remain constant. Phase 1 of the modernization plan is underway and phase 2 is anticipated to start in summer of 2018 so this will cause capital outlay expenses to increase in 2017/2018 and 2018/2019.

Estimated Ending Fund Balances:

During 2017-18, the District estimates that Newcastle Elementary/Charter is projected to deficit spend by \$281,643 resulting in an unrestricted ending balance of approximately \$1.65 million.

During 2018-19, the District estimates that Newcastle Elementary/Charter is projected to deficit spend by \$462,868 resulting in a fund balance of \$1.19 million. During 2019-20, the District estimates that Newcastle Elementary/Charter is projected to deficit spend by \$394,160 resulting in a fund balance of \$792,151 with the flattening of LCFF revenue and the increase of retirement contributions we will have to be mindful of spending in the out years. Newcastle Elementary School District will meet its minimum economic uncertainty reserve for all three years.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the State mandated reserve of three percent of total general fund outgo are reserved for the following activities:

***** This table only reflects the General Fund which is Newcastle Elementary.***

Description	2017-18	2018-19	2019-20
Assigned	\$13,383	\$13,383	\$13,383
Remainder / Undesignated	\$0	\$0	\$0
Subtotal	\$13,383	\$13,383	\$13,383
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: Restricted Fund Balance	\$343,065	\$343,065	\$343,065
Committed	\$215,260	\$206,176	\$197,092
Add: Reserve for Economic Uncertainty (REU) -10% BP3100.2	\$424,861	\$277,417	\$42,191
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$258,131	\$162,740	\$168,210
Total - Estimated Ending Fund Balance	\$1,255,400	\$1,003,481	\$764,641

Conclusion:

Newcastle Elementary School District (NESD) is experiencing exciting improvements over the next two school years. With the input of our community and staff we will be able to accomplish many long needed projects and upgrades to our Newcastle Elementary/Charter School campus.

Starting with the 2017/2018 school year Harvest Ridge/Placer Academy Charter School has an independent charter school designation and will not be a part of the following financial reports. NESD will continue sponsor and provide business, human resources and Special Education support for Harvest Ridge /Placer Academy and look forward to the success of their programs.

NESD is anticipating deficit spending in the 2017/2018 year due to onetime expenses that will utilize fund balance. With the increase of the school district's retirement contributions and flattening out of LCFF funding the multi-year projection shows a continued trend of deficit spending. This will require prudent fiscal planning moving into future years. We will closely monitor our budget and work proactively to support the wonderful programs NESD offers.

Over the past two fiscal years NESD was fortunate enough to receive additional State Aid from of School District Basic Aid Supplement Charter School Funding. Due to the unpredictable nature of this revenue this is considered one time funding and has not been budgeted beyond the 2017/2018 school year. These funds are being used on onetime expenses to expand and upgrade our school site in two phases starting in the summer of 2017.

This budget projection supports that the District will be able to meet its financial obligations for the current and two subsequent years, while maintaining reserves in excess of the minimum state requirement. Therefore, administration is confident that the District will be able to continue to effectively operate, and have the necessary cash in order to ensure that the District remains fiscally solvent.

Thank you to our Board of Trustees and all of our staff who work so hard, directly and indirectly, for our students. Each one of you are an integral part of creating this amazing District!

Please contact me with any questions.

In your service,

Raenel Toste
rtoste@newcastle.k12.ca.us
916-259-2832

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2017-18 Proposed Budget

Proposed Financial Activity: Operating Funds (General & Charter Funds)

Description	Newcastle Elementary			Newcastle Charter			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid and EPA	5,343,854		5,343,854	1,558,746	-	1,558,746	6,902,600
Property Taxes & Misc. Local	343,482	69,443	412,925	737,981	-	737,981	1,150,906
Total General Purpose	5,687,336	69,443	5,756,779	2,296,727	-	2,296,727	8,053,506
Federal Revenues	-	141,110	141,110	-	-	-	141,110
Other State Revenues	26,735	383,157	409,892	47,769	292,248	340,017	749,909
Other Local Revenues	474,102	244,013	718,115	5,500	-	5,500	723,615
TOTAL - REVENUES	6,188,173	837,723	7,025,896	2,349,996	292,248	2,642,244	9,668,140
EXPENDITURES							
Certificated Salaries	1,030,467	401,204	1,431,671	929,019	-	929,019	2,360,690
Classified Salaries	416,513	182,416	598,929	278,498	-	278,498	877,427
Employee Benefits (All)	444,756	287,010	731,766	363,231	76,289	439,520	1,171,286
Books & Supplies	105,974	34,118	140,092	88,845	13,615	102,460	242,552
Other Operating Expenses (Services)	257,955	18,219	276,174	405,448	-	405,448	681,622
Capital Outlay	-	203,044	203,044	-	202,344	202,344	405,388
Other Outgo	1,693,589	87,356	1,780,945	95,873	-	95,873	1,876,818
Direct Support/Indirect Costs	-	-	-	-	-	-	-
TOTAL - EXPENDITURES	3,949,254	1,213,367	5,162,621	2,160,914	292,248	2,453,162	7,615,783
EXCESS (DEFICIENCY)	2,238,919	(375,644)	1,863,275	189,082	-	189,082	2,052,357
OTHER SOURCES/USES							
Transfers In	45,550	-	45,550	-	-	-	45,550
Transfers (Out)	(2,334,000)	-	(2,334,000)	(45,550)	-	(45,550)	(2,379,550)
Net Other Sources (Uses)	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(396,519)	396,519	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(2,684,969)	396,519	(2,288,450)	(45,550)	-	(45,550)	(2,334,000)
FUND BALANCE INCREASE (DECREASE)	(446,050)	20,875	(425,175)	143,532	-	143,532	(281,643)
FUND BALANCE							
Beginning Fund Balance	1,358,385	322,190	1,680,575	250,247	-	250,247	1,930,822
Ending Balance, June 30	912,335	343,065	1,255,400	393,779	-	393,779	1,649,179

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2017-18 Proposed Budget

Proposed Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Total
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid	5,343,854	1,558,746					6,902,600
Property Taxes & Misc. Local	412,925	737,981					1,150,906
Total General Purpose	5,756,779	2,296,727	-	-	-	-	8,053,506
Federal Revenues	141,110	-	48,000				189,110
Other State Revenues	409,892	340,017	3,000				752,909
Other Local Revenues	718,115	5,500	65,350	4,600	22,200	13,000	828,765
TOTAL - REVENUES	7,025,896	2,642,244	116,350	4,600	22,200	13,000	9,824,290
EXPENDITURES							
Certificated Salaries	1,431,671	929,019					2,360,690
Classified Salaries	598,929	278,498	48,212				925,639
Employee Benefits (All)	731,766	439,520	19,811				1,191,097
Books & Supplies	140,092	102,460	52,204				294,756
Other Operating Expenses (Services)	276,174	405,448	3,411	150,000	200	2,510,000	3,345,233
Capital Outlay	203,044	202,344		109,200		3,158,000	3,672,588
Other Outgo	1,780,945	95,873		-	16,502	-	1,893,320
Direct Support/Indirect Costs	-	-	-				-
TOTAL - EXPENDITURES	5,162,621	2,453,162	123,638	259,200	16,702	5,668,000	13,683,323
EXCESS (DEFICIENCY)	1,863,275	189,082	(7,288)	(254,600)	5,498	(5,655,000)	(3,859,033)
OTHER SOURCES/USES							
Transfers In	45,550	-	-			2,334,000	2,379,550
Transfers (Out)	(2,334,000)	(45,550)					(2,379,550)
Net Other Sources (Uses)	-	-					-
Contributions to Restricted Programs	-	-					-
TOTAL - OTHER SOURCES/USES	(2,288,450)	(45,550)	-	-	-	2,334,000	-
FUND BALANCE INCREASE (DECREASE)	(425,175)	143,532	(7,288)	(254,600)	5,498	(3,321,000)	(3,859,033)
FUND BALANCE							
Beginning Fund Balance	1,680,575	250,247	30,930	254,600	27,375	3,321,000	5,564,727
Ending Balance, June 30	1,255,400	393,779	23,642	-	32,873	-	1,705,694

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2017-18 Proposed Budget

Newcastle Elementary/Charter Multi-Year Projection

Description	2017-18 Projected Budget			2018-19 Projected Budget			2019-20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	7,984,063	69,443	8,053,506	3,799,798	69,443	3,869,241	4,064,729	69,443	4,134,172
Federal Revenue	0	141,110	141,110	0	141,110	141,110	0	141,110	141,110
State Revenue	74,504	675,405	749,909	71,558	478,958	550,516	75,308	480,308	555,617
Local Revenue	479,602	244,013	723,615	463,234	244,013	707,247	463,234	244,013	707,247
Total Revenues	8,538,169	1,129,971	9,668,140	4,334,590	933,524	5,268,114	4,603,271	934,874	5,538,146
EXPENDITURES									
Certificated Salaries	1,959,486	401,204	2,360,690	2,053,753	410,030	2,463,783	2,098,936	419,051	2,517,987
Classified Salaries	695,011	182,416	877,427	722,812	189,713	912,525	751,725	197,302	949,027
Benefits	807,987	363,299	1,171,286	876,960	376,900	1,253,860	928,638	391,148	1,319,786
Books and Supplies	194,819	47,733	242,552	134,819	47,622	182,441	195,019	48,972	243,991
Other Services & Oper. Exp	663,403	18,219	681,622	663,403	18,219	681,622	663,403	18,219	681,622
Capital Outlay	0	405,388	405,388	0	0	0	0	0	0
Other Outgo 7xxx	1,789,462	87,356	1,876,818	198,097	46,149	244,246	198,097	47,995	246,092
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	6,110,168	1,505,615	7,615,783	4,649,844	1,088,633	5,738,477	4,835,818	1,122,687	5,958,505
Excess / (Deficiency)	2,428,001	(375,644)	2,052,357	(315,254)	(155,109)	(470,363)	(232,547)	(187,813)	(420,359)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	488,148	0	488,148	615,000	0	615,000
Transfers Out	(2,379,550)	0	(2,379,550)	(488,148)	0	(488,148)	(615,000)	0	(615,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(396,519)	396,519	0	(155,109)	155,109	0	(187,813)	187,813	0
Total Financing Sources/Uses	(2,730,519)	396,519	(2,334,000)	(155,109)	155,109	0	(187,813)	187,813	0
Net Increase (Decrease)	(302,518)	20,875	(281,643)	(470,363)	0	(470,363)	(420,359)	0	(420,359)
FUND BALANCE, RESERVES									
Beginning Balance	1,608,632	322,190	1,930,822	1,306,114	343,065	1,649,179	835,751	343,065	1,178,816
Ending Balance	1,306,114	343,065	1,649,179	835,751	343,065	1,178,816	415,392	343,065	758,457
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	343,065	343,065	0	343,065	343,065	0	343,065	343,065
Committed	215,260	0	215,260	206,176	0	206,176	0	0	0
Assigned	266,037	0	266,037	13,383	0	13,383	13,383	0	13,383
Unassigned - REU	824,117	0	824,117	615,492	0	615,492	401,309	0	401,309
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,306,114	343,065	1,649,179	835,751	343,065	1,178,816	415,392	343,065	758,457

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2017-18 Proposed Budget

Newcastle Elementary Multi-Year Projection

Description	2017-18 Proposed Budget			2018-19 Projected Budget			2019-20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	5,687,336	69,443	5,756,779	1,181,684	69,443	1,251,127	1,178,371	69,443	1,247,814
Federal Revenue (B)	0	141,110	141,110	0	141,110	141,110	0	141,110	141,110
State Revenue (C)	26,735	383,157	409,892	24,082	389,165	413,247	23,022	389,165	412,187
Local Revenue (D)	474,102	244,013	718,115	457,734	244,013	701,747	457,734	244,013	701,747
Total Revenues	6,188,173	837,723	7,025,896	1,663,500	843,731	2,507,231	1,659,127	843,731	2,502,858
EXPENDITURES									
Certificated Salaries (E)	1,030,467	401,204	1,431,671	953,137	410,030	1,363,167	974,106	419,051	1,393,157
Classified Salaries (F)	416,513	182,416	598,929	433,174	189,713	622,887	450,501	197,302	647,803
Benefits (G)	444,756	287,010	731,766	460,562	300,611	761,173	479,761	314,859	794,620
Books and Supplies (H)	105,974	34,118	140,092	86,774	34,118	120,892	105,974	34,118	140,092
Other Services & Oper. Exp (I)	257,955	18,219	276,174	157,955	18,219	176,174	157,955	18,219	176,174
Capital Outlay	0	203,044	203,044	0	0	0	0	0	0
Other Outgo 7xxx (J)	1,693,589	87,356	1,780,945	164,352	46,149	210,501	164,352	47,995	212,347
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	3,949,254	1,213,367	5,162,621	2,255,954	998,840	3,254,794	2,332,649	1,031,544	3,364,193
Excess / (Deficiency)	2,238,919	(375,644)	1,863,275	(592,454)	(155,109)	(747,563)	(673,522)	(187,813)	(861,335)
OTHER SOURCES/USES									
Transfers In (K)	45,550	0	45,550	488,148	0	488,148	615,000	0	615,000
Transfers Out (L)	(2,334,000)	0	(2,334,000)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(396,519)	396,519	0	(155,109)	155,109	0	(187,813)	187,813	0
Total Financing Sources/Uses	(2,684,969)	396,519	(2,288,450)	333,039	155,109	488,148	427,187	187,813	615,000
Net Increase (Decrease)	(446,050)	20,875	(425,175)	(259,415)	0	(259,415)	(246,335)	0	(246,335)
FUND BALANCE, RESERVES									
Beginning Balance	1,358,385	322,190	1,680,575	912,335	343,065	1,255,400	652,920	343,065	995,985
Ending Balance	912,335	343,065	1,255,400	652,920	343,065	995,985	406,585	343,065	749,650
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	343,065	343,065	0	343,065	343,065	0	343,065	343,065
Committed	215,260	0	215,260	206,176	0	206,176	197,092	0	197,092
Assigned	13,383	0	13,383	13,383	0	13,383	13,383	0	13,383
Unassigned - REU	682,992	0	682,992	178,715	0	178,715	0	0	0
Unassigned - Other	0	0	0	253,946	0	253,946	195,410	0	195,410
Total - Fund Balance	912,335	343,065	1,255,400	652,920	343,065	995,985	406,585	343,065	749,650

Notes:

- (A) The District anticipates enrollment to decrease slightly for 2017-18 and 2018-19. Basic Aid Supplement Funding is not included in state aid for 2018-19 and 2019-20
- (B) Federal revenue is expected to remain constant for subsequent years. This may change depending on the Federal budget.
- (C) State revenue is expected to decrease.
- (D) Local revenue was decreased in 2018-19 and 2019-20 by the loss of anticipated interest earned on the one time Basic Aid Supplemental Funds which is not budgeted in 2018-19 or 2019-20
- (E) Certificated salaries include 2.2% increase in step and column. Decrease is due to a change in the percentage of salaries being charge between NES and NCS
- (F) Increases are primarily due to classified step increases of approximately 4.0%.
- (G) Benefits were adjusted accordingly due to the above changes. In order to reflect the changes in the Governor's budget, the following State pension programs are expected to change by the following:
 - * STRS is expected to increase by 1.85% in both 2018-19, 2019-20 over 2017-18
 - * PERS is expected to increase by 2.569 % in 17-18 and an additional 2.7 % in 18-19
- (H) Books and supplies are expected to decrease primarily due to removing costs associated with a planned textbook adoption
- (I) Other operating costs and outgo are expected to decrease due to moving expenses to Newcastle Charter as appropriate.
- (J) Other outgo in 2017-18 includes a \$1,500,000 on purchased property
- (K) Additional amounts were transferred from NCS for the 2018-19 and 2019-200 school year in order to provide the necessary resources to maintain the state minimum economic uncertainty reserve
- (L) Transfers out include amounts moved to the Capital Outlay Fund for the Phase 2 modernization project starting in the Summer of 2018

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2017-18 Proposed Budget

Newcastle Charter Multi-Year Projection

Description	2017-18 Projected Budget			2018-19 Projected Budget			2019-20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,296,727	0	2,296,727	2,618,114	0	2,618,114	2,886,358	0	2,886,358
Federal Revenue (B)	0	0	0	0	0	0	0	0	0
State Revenue (C)	47,769	292,248	340,017	47,476	89,793	137,268	52,287	91,143	143,430
Local Revenue (D)	5,500	0	5,500	5,500	0	5,500	5,500	0	5,500
Total Revenues	2,349,996	292,248	2,642,244	2,671,090	89,793	2,760,882	2,944,145	91,143	3,035,288
EXPENDITURES									
Certificated Salaries (E)	929,019	0	929,019	1,100,616	0	1,100,616	1,124,830	0	1,124,830
Classified Salaries (F)	278,498	0	278,498	289,638	0	289,638	301,224	0	301,224
Benefits (G)	363,231	76,289	439,520	416,398	76,289	492,687	448,877	76,289	525,166
Books and Supplies (H)	88,845	13,615	102,460	48,045	13,504	61,549	89,045	14,854	103,899
Other Services & Oper. Exp (I)	405,448	0	405,448	505,448	0	505,448	505,448	0	505,448
Capital Outlay	0	202,344	202,344	0	0	0	0	0	0
Other Outgo 7xxx	95,873	0	95,873	33,745	0	33,745	33,745	0	33,745
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	2,160,914	292,248	2,453,162	2,393,890	89,793	2,483,683	2,503,169	91,143	2,594,312
Excess / (Deficiency)	189,082	0	189,082	277,200	(0)	277,199	440,976	0	440,976
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out (J)	(45,550)	0	(45,550)	(488,148)	0	(488,148)	(615,000)	0	(615,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(488,148)	0	(488,148)	(615,000)	0	(615,000)
Net Increase (Decrease)	143,532	0	143,532	(210,949)	0	(210,949)	(174,024)	0	(174,024)
FUND BALANCE, RESERVES									
Beginning Balance	250,247	0	250,247	393,779	0	393,779	182,830	0	182,830
Ending Balance	393,779	0	393,779	182,830	0	182,830	8,806	0	8,806
Nonspendable (Revolving Cash)	0	0	0			0			0
Restricted	0	0	0		0	0		0	0
Committed	0	0	0			0			0
Assigned	252,654	0	252,654	0		0	0		0
Unassigned - REU	141,125	0	141,125	182,830		182,830	8,806		8,806
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	393,779	0	393,779	182,830	0	182,830	8,806	0	8,806

Notes:

- (A) The District anticipates enrollment to increase in 2018-19 due to the addition of a TK class. The District's Local Control Funding Formula (LCFF) is estimated to be adjusted per the Department of Finance's estimates.
- (B) Federal revenue is expected to remain constant for subsequent years. This may change depending on the Federal budget.
- (C) State revenue is expected to decrease.
- (D) Local revenue was decreased in 2018-19 and 2019-20 by the loss of anticipated interest earned on the one time Basic Aid Supplemental Funds which is not budgeted in 2018-19 or 2019-20
- (E) Certificated salaries include 2.2% increase in step and column. Amount increases due to a change in percentage of salaries being charge between NES and NCS
- (F) Increases are primarily due to classified step increases of approximately 4.0%.
- (G) Benefits were adjusted accordingly due to the above changes. In order to reflect the changes in the Governor's budget, the following State pension programs are expected to change by the following:
 - * STRS is expected to increase by 1.85% in both 2017-18, 2018-19, 2019-20
 - * PERS is expected to increase by 2.569 % in 17-18 and an additional 2.7 % 18-19
- (H) Books and supplies are expected to decrease primarily due to removing costs associated with a planned textbook adoption in 2016-17.
- (I) Other operating costs and outgo are expected to increase due to moving expenses to Newcastle Charter as appropriate.
- (J) Additional amounts were transferred to NES for the 2018-19 and 2019-200 school year in order to provide the necessary resources to maintain the state minimum economic uncertainty reserve.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
NCMOE	No Child Left Behind Maintenance of Effort	G	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,138,249.00	60,766.00	6,199,015.00	5,687,336.00	69,443.00	5,756,779.00	-7.1%
2) Federal Revenue		8100-8299	0.00	154,994.00	154,994.00	0.00	141,110.00	141,110.00	-9.0%
3) Other State Revenue		8300-8599	55,200.00	382,902.00	438,102.00	26,735.00	383,157.00	409,892.00	-6.4%
4) Other Local Revenue		8600-8799	215,306.00	139,547.00	354,853.00	474,102.00	244,013.00	718,115.00	102.4%
5) TOTAL, REVENUES			6,408,755.00	738,209.00	7,146,964.00	6,188,173.00	837,723.00	7,025,896.00	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,115,153.00	265,974.00	1,381,127.00	1,030,467.00	401,204.00	1,431,671.00	3.7%
2) Classified Salaries		2000-2999	426,951.00	160,145.00	587,096.00	416,513.00	182,416.00	598,929.00	2.0%
3) Employee Benefits		3000-3999	492,914.00	232,703.00	725,617.00	444,756.00	287,010.00	731,766.00	0.8%
4) Books and Supplies		4000-4999	143,954.00	49,637.00	193,591.00	105,974.00	34,118.00	140,092.00	-27.6%
5) Services and Other Operating Expenditures		5000-5999	(243,840.00)	90,694.00	(153,146.00)	257,955.00	18,219.00	276,174.00	-280.3%
6) Capital Outlay		6000-6999	0.00	971,437.00	971,437.00	0.00	203,044.00	203,044.00	-79.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	62,090.00	37,754.00	99,844.00	1,693,589.00	87,356.00	1,780,945.00	1683.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,997,222.00	1,808,344.00	3,805,566.00	3,949,254.00	1,213,367.00	5,162,621.00	35.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,411,533.00	(1,070,135.00)	3,341,398.00	2,238,919.00	(375,644.00)	1,863,275.00	-44.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	45,552.00	0.00	45,552.00	45,550.00	0.00	45,550.00	0.0%
b) Transfers Out		7600-7629	4,610,000.00	0.00	4,610,000.00	2,334,000.00	0.00	2,334,000.00	-49.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(303,767.00)	303,767.00	0.00	(396,519.00)	396,519.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,868,215.00)	303,767.00	(4,564,448.00)	(2,684,969.00)	396,519.00	(2,288,450.00)	-49.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(456,682.00)	(766,368.00)	(1,223,050.00)	(446,050.00)	20,875.00	(425,175.00)	-65.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,815,067.00	1,088,558.00	2,903,625.00	1,358,385.00	322,190.00	1,680,575.00	-42.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,815,067.00	1,088,558.00	2,903,625.00	1,358,385.00	322,190.00	1,680,575.00	-42.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,815,067.00	1,088,558.00	2,903,625.00	1,358,385.00	322,190.00	1,680,575.00	-42.1%
2) Ending Balance, June 30 (E + F1e)			1,358,385.00	322,190.00	1,680,575.00	912,335.00	343,065.00	1,255,400.00	-25.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	39,277.01	0.00	39,277.01	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	322,190.00	322,190.00	0.00	343,065.00	343,065.00	6.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	224,344.00	0.00	224,344.00	215,260.00	0.00	215,260.00	-4.0%
d) Assigned									
Other Assignments		9780	167,177.99	0.00	167,177.99	13,383.00	0.00	13,383.00	-92.0%
Awning Project	0000	9780				7,650.00		7,650.00	
Library Funds	0000	9780				5,300.00		5,300.00	
STEM Donations	0000	9780				230.00		230.00	
Music Program	0000	9780				203.00		203.00	
Classroom Technology	0000	9780	90,000.00		90,000.00				
Student Programs	0000	9780	62,266.99		62,266.99				
Awning Project	0000	9780	7,650.00		7,650.00				
Library Funds	0000	9780	5,300.00		5,300.00				
STEM	0000	9780	230.00		230.00				
Music Program	0000	9780	203.00		203.00				
EPA	1400	9780	1,528.00		1,528.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	926,886.00	0.00	926,886.00	682,992.00	0.00	682,992.00	-26.3%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	(185,734.30)	156,631.08	(29,103.22)				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	700.00	0.00	700.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	440.00	0.00	440.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	39,277.01	0.00	39,277.01				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			(145,317.29)	156,631.08	11,313.79				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	256,378.84	9,432.59	265,811.43				
2) Due to Grantor Governments		9590	15,418.00	0.00	15,418.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			271,796.84	9,432.59	281,229.43				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(417,114.13)	147,198.49	(269,915.64)				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	5,406,148.00	0.00	5,406,148.00	5,176,798.00	0.00	5,176,798.00	-4.2%
Education Protection Account State Aid - Current Year		8012	178,844.00	0.00	178,844.00	167,056.00	0.00	167,056.00	-6.6%
State Aid - Prior Years		8019	193,494.00	0.00	193,494.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	7,056.00	0.00	7,056.00	7,056.00	0.00	7,056.00	0.0%
Timber Yield Tax		8022	254.00	0.00	254.00	254.00	0.00	254.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	886,095.00	0.00	886,095.00	886,095.00	0.00	886,095.00	0.0%
Unsecured Roll Taxes		8042	22,115.00	0.00	22,115.00	22,115.00	0.00	22,115.00	0.0%
Prior Years' Taxes		8043	448.00	0.00	448.00	448.00	0.00	448.00	0.0%
Supplemental Taxes		8044	144,835.00	0.00	144,835.00	144,835.00	0.00	144,835.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,617,301.00	0.00	4,617,301.00	4,617,301.00	0.00	4,617,301.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,456,590.00	0.00	11,456,590.00	11,021,958.00	0.00	11,021,958.00	-3.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,318,341.00)	0.00	(5,318,341.00)	(5,334,622.00)	0.00	(5,334,622.00)	0.3%
Property Taxes Transfers		8097	0.00	60,766.00	60,766.00	0.00	69,443.00	69,443.00	14.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,138,249.00	60,766.00	6,199,015.00	5,687,336.00	69,443.00	5,756,779.00	-7.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	64,685.00	64,685.00	0.00	71,592.00	71,592.00	10.7%
Special Education Discretionary Grants		8182	0.00	30,218.00	30,218.00	0.00	30,218.00	30,218.00	0.0%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Forest Reserve Funds		8260	0.00	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	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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	0.00	0.0%
Title I, Part A, Basic	3010	8290		47,239.00	47,239.00		30,000.00	30,000.00	-36.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		12,852.00	12,852.00		9,300.00	9,300.00	-27.6%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		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	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		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	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	154,994.00	154,994.00	0.00	141,110.00	141,110.00	-9.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	33,180.00	0.00	33,180.00	3,900.00	0.00	3,900.00	-88.2%
Lottery - Unrestricted and Instructional Materials		8560	20,192.00	6,310.00	26,502.00	21,007.00	6,565.00	27,572.00	4.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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	0.0%
Charter School Facility Grant	6030	8590		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	0.0%
California Clean Energy Jobs Act	6230	8590		203,044.00	203,044.00		203,044.00	203,044.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,828.00	173,548.00	175,376.00	1,828.00	173,548.00	175,376.00	0.0%
TOTAL, OTHER STATE REVENUE			55,200.00	382,902.00	438,102.00	26,735.00	383,157.00	409,892.00	-6.4%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (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	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	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	0.00	0.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	42,000.00	0.00	42,000.00	42,000.00	0.00	42,000.00	0.0%
Interest		8660	53,500.00	0.00	53,500.00	53,500.00	0.00	53,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	93,059.00	0.00	93,059.00	372,652.00	80,000.00	452,652.00	386.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,500.00	0.00	3,500.00	0.00	0.00	0.00	-100.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	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	0.00	0.0%
All Other Local Revenue		8699	23,247.00	0.00	23,247.00	5,950.00	0.00	5,950.00	-74.4%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		139,547.00	139,547.00		164,013.00	164,013.00	17.5%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			215,306.00	139,547.00	354,853.00	474,102.00	244,013.00	718,115.00	102.4%
TOTAL, REVENUES			6,408,755.00	738,209.00	7,146,964.00	6,188,173.00	837,723.00	7,025,896.00	-1.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	842,268.00	148,683.00	990,951.00	849,193.00	203,996.00	1,053,189.00	6.3%
Certificated Pupil Support Salaries		1200	0.00	55,744.00	55,744.00	0.00	76,998.00	76,998.00	38.1%
Certificated Supervisors' and Administrators' Salaries		1300	256,683.00	61,547.00	318,230.00	181,274.00	120,210.00	301,484.00	-5.3%
Other Certificated Salaries		1900	16,202.00	0.00	16,202.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,115,153.00	265,974.00	1,381,127.00	1,030,467.00	401,204.00	1,431,671.00	3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	59,094.00	91,793.00	150,887.00	34,654.00	106,203.00	140,857.00	-6.6%
Classified Support Salaries		2200	33,111.00	67,072.00	100,183.00	50,399.00	74,213.00	124,612.00	24.4%
Classified Supervisors' and Administrators' Salaries		2300	148,596.00	0.00	148,596.00	125,186.00	0.00	125,186.00	-15.8%
Clerical, Technical and Office Salaries		2400	161,017.00	0.00	161,017.00	178,900.00	0.00	178,900.00	11.1%
Other Classified Salaries		2900	25,133.00	1,280.00	26,413.00	27,374.00	2,000.00	29,374.00	11.2%
TOTAL, CLASSIFIED SALARIES			426,951.00	160,145.00	587,096.00	416,513.00	182,416.00	598,929.00	2.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	139,503.00	163,246.00	302,749.00	148,368.00	186,759.00	335,127.00	10.7%
PERS		3201-3202	56,092.00	21,855.00	77,947.00	63,539.00	28,215.00	91,754.00	17.7%
OASDI/Medicare/Alternative		3301-3302	46,307.00	15,789.00	62,096.00	44,311.00	19,448.00	63,759.00	2.7%
Health and Welfare Benefits		3401-3402	143,307.00	27,996.00	171,303.00	136,552.00	47,378.00	183,930.00	7.4%
Unemployment Insurance		3501-3502	738.00	207.00	945.00	685.00	289.00	974.00	3.1%
Workers' Compensation		3601-3602	12,654.00	3,562.00	16,216.00	11,503.00	4,800.00	16,303.00	0.5%
OPEB, Allocated		3701-3702	91,752.00	0.00	91,752.00	37,530.00	0.00	37,530.00	-59.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,561.00	48.00	2,609.00	2,268.00	121.00	2,389.00	-8.4%
TOTAL, EMPLOYEE BENEFITS			492,914.00	232,703.00	725,617.00	444,756.00	287,010.00	731,766.00	0.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	21,700.00	0.00	21,700.00	11,213.00	0.00	11,213.00	-48.3%
Books and Other Reference Materials		4200	850.00	0.00	850.00	850.00	0.00	850.00	0.0%
Materials and Supplies		4300	70,679.00	46,897.00	117,576.00	56,156.00	31,197.00	87,353.00	-25.7%
Noncapitalized Equipment		4400	50,725.00	2,740.00	53,465.00	37,755.00	2,921.00	40,676.00	-23.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			143,954.00	49,637.00	193,591.00	105,974.00	34,118.00	140,092.00	-27.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,527.00	26,269.00	50,796.00	23,046.00	11,595.00	34,641.00	-31.8%
Dues and Memberships		5300	8,071.00	773.00	8,844.00	8,047.00	773.00	8,820.00	-0.3%
Insurance		5400 - 5450	34,785.00	0.00	34,785.00	35,435.00	0.00	35,435.00	1.9%
Operations and Housekeeping Services		5500	31,180.00	0.00	31,180.00	19,680.00	0.00	19,680.00	-36.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,308.00	936.00	41,244.00	39,002.00	936.00	39,938.00	-3.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(766,118.00)	(89,711.00)	(855,829.00)	(167,612.00)	(146,817.00)	(314,429.00)	-63.3%
Professional/Consulting Services and Operating Expenditures		5800	382,767.00	152,427.00	535,194.00	299,717.00	151,732.00	451,449.00	-15.6%
Communications		5900	640.00	0.00	640.00	640.00	0.00	640.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(243,840.00)	90,694.00	(153,146.00)	257,955.00	18,219.00	276,174.00	-280.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	971,437.00	971,437.00	0.00	203,044.00	203,044.00	-79.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	971,437.00	971,437.00	0.00	203,044.00	203,044.00	-79.1%
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	0.00	0.0%
State Special Schools		7130	0.00	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	11,200.00	11,200.00	0.00	11,200.00	11,200.00	0.0%
Payments to County Offices		7142	0.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	0.0%
Payments to JPAs		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	14,724.00	18,554.00	33,278.00	89,463.00	23,592.00	113,055.00	239.7%
Other Debt Service - Principal		7439	47,366.00	0.00	47,366.00	1,604,126.00	44,564.00	1,648,690.00	3380.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			62,090.00	37,754.00	99,844.00	1,693,589.00	87,356.00	1,780,945.00	1683.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	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	0.00	0.0%
TOTAL, EXPENDITURES			1,997,222.00	1,808,344.00	3,805,566.00	3,949,254.00	1,213,367.00	5,162,621.00	35.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,552.00	0.00	45,552.00	45,550.00	0.00	45,550.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,552.00	0.00	45,552.00	45,550.00	0.00	45,550.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,610,000.00	0.00	4,610,000.00	2,334,000.00	0.00	2,334,000.00	-49.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,610,000.00	0.00	4,610,000.00	2,334,000.00	0.00	2,334,000.00	-49.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(303,767.00)	303,767.00	0.00	(396,519.00)	396,519.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(303,767.00)	303,767.00	0.00	(396,519.00)	396,519.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(4,868,215.00)	303,767.00	(4,564,448.00)	(2,684,969.00)	396,519.00	(2,288,450.00)	-49.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,138,249.00	60,766.00	6,199,015.00	5,687,336.00	69,443.00	5,756,779.00	-7.1%
2) Federal Revenue		8100-8299	0.00	154,994.00	154,994.00	0.00	141,110.00	141,110.00	-9.0%
3) Other State Revenue		8300-8599	55,200.00	382,902.00	438,102.00	26,735.00	383,157.00	409,892.00	-6.4%
4) Other Local Revenue		8600-8799	215,306.00	139,547.00	354,853.00	474,102.00	244,013.00	718,115.00	102.4%
5) TOTAL, REVENUES			6,408,755.00	738,209.00	7,146,964.00	6,188,173.00	837,723.00	7,025,896.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,385,505.00	587,590.00	1,973,095.00	1,246,636.00	548,842.00	1,795,478.00	-9.0%
2) Instruction - Related Services	2000-2999		94,149.00	42,053.00	136,202.00	101,824.00	144,393.00	246,217.00	80.8%
3) Pupil Services	3000-3999		35,981.00	82,434.00	118,415.00	55,716.00	178,144.00	233,860.00	97.5%
4) Ancillary Services	4000-4999		8,674.00	143.00	8,817.00	15,707.00	0.00	15,707.00	78.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		271,338.00	11,266.00	282,604.00	561,385.00	683.00	562,068.00	98.9%
8) Plant Services	8000-8999		139,485.00	1,047,104.00	1,186,589.00	274,397.00	253,949.00	528,346.00	-55.5%
9) Other Outgo	9000-9999	Except 7600-7699	62,090.00	37,754.00	99,844.00	1,693,589.00	87,356.00	1,780,945.00	1683.7%
10) TOTAL, EXPENDITURES			1,997,222.00	1,808,344.00	3,805,566.00	3,949,254.00	1,213,367.00	5,162,621.00	35.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,411,533.00	(1,070,135.00)	3,341,398.00	2,238,919.00	(375,644.00)	1,863,275.00	-44.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	45,552.00	0.00	45,552.00	45,550.00	0.00	45,550.00	0.0%
b) Transfers Out		7600-7629	4,610,000.00	0.00	4,610,000.00	2,334,000.00	0.00	2,334,000.00	-49.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(303,767.00)	303,767.00	0.00	(396,519.00)	396,519.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,868,215.00)	303,767.00	(4,564,448.00)	(2,684,969.00)	396,519.00	(2,288,450.00)	-49.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(456,682.00)	(766,368.00)	(1,223,050.00)	(446,050.00)	20,875.00	(425,175.00)	-65.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,815,067.00	1,088,558.00	2,903,625.00	1,358,385.00	322,190.00	1,680,575.00	-42.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,815,067.00	1,088,558.00	2,903,625.00	1,358,385.00	322,190.00	1,680,575.00	-42.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,815,067.00	1,088,558.00	2,903,625.00	1,358,385.00	322,190.00	1,680,575.00	-42.1%
2) Ending Balance, June 30 (E + F1e)			1,358,385.00	322,190.00	1,680,575.00	912,335.00	343,065.00	1,255,400.00	-25.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	39,277.01	0.00	39,277.01	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	322,190.00	322,190.00	0.00	343,065.00	343,065.00	6.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	224,344.00	0.00	224,344.00	215,260.00	0.00	215,260.00	-4.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	167,177.99	0.00	167,177.99	13,383.00	0.00	13,383.00	-92.0%
Awning Project	0000	9780				7,650.00		7,650.00	
Library Funds	0000	9780				5,300.00		5,300.00	
STEM Donations	0000	9780				230.00		230.00	
Music Program	0000	9780				203.00		203.00	
Classroom Technology	0000	9780	90,000.00		90,000.00				
Student Programs	0000	9780	62,266.99		62,266.99				
Awning Project	0000	9780	7,650.00		7,650.00				
Library Funds	0000	9780	5,300.00		5,300.00				
STEM	0000	9780	230.00		230.00				
Music Program	0000	9780	203.00		203.00				
EPA	1400	9780	1,528.00		1,528.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	926,886.00	0.00	926,886.00	682,992.00	0.00	682,992.00	-26.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6500	Special Education	867.00	0.00
6512	Special Ed: Mental Health Services	319,628.00	316,695.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	26,370.00
9010	Other Restricted Local	1,695.00	0.00
Total, Restricted Balance		322,190.00	343,065.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,630,778.00	2,296,727.00	-59.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	635,678.00	340,017.00	-46.5%
4) Other Local Revenue		8600-8799	18,420.00	5,500.00	-70.1%
5) TOTAL, REVENUES			6,284,876.00	2,642,244.00	-58.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,408,947.00	929,019.00	-61.4%
2) Classified Salaries		2000-2999	362,855.00	278,498.00	-23.2%
3) Employee Benefits		3000-3999	767,701.00	439,520.00	-42.7%
4) Books and Supplies		4000-4999	588,281.00	102,460.00	-82.6%
5) Services and Other Operating Expenditures		5000-5999	1,757,427.00	405,448.00	-76.9%
6) Capital Outlay		6000-6999	345,430.00	202,344.00	-41.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	95,872.00	95,873.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,326,513.00	2,453,162.00	-61.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,637.00)	189,082.00	-554.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,552.00	45,550.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	562,469.00	New
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,552.00)	(608,019.00)	1234.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,189.00)	(418,937.00)	380.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	900,005.00	812,716.00	-9.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			900,005.00	812,716.00	-9.7%
d) Other Restatements					
		9795	(100.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			899,905.00	812,716.00	-9.7%
2) Ending Balance, June 30 (E + F1e)					
			812,716.00	393,779.00	-51.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	10,776.54	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	41,756.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	760,183.46	393,779.00	-48.2%
	0000	9780		135,000.00	
	0000	9780		158,779.00	
	0000	9780		100,000.00	
	0000	9780	516,217.00		
	0000	9780	236,582.46		
	1400	9780	4,496.00		
	1400	9780	2,888.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,405,337.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	74,582.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	10,776.54		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,490,695.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	816.73		
2) Due to Grantor Governments		9590	74,582.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			75,398.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,415,297.21		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	2,780,641.00	1,189,507.00	-57.2%
Education Protection Account State Aid - Current Year		8012	986,397.00	369,239.00	-62.6%
State Aid - Prior Years		8019	(71,576.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,935,316.00	737,981.00	-61.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,630,778.00	2,296,727.00	-59.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	160,127.00	4,200.00	-97.4%
Lottery - Unrestricted and Instructional Materials		8560	138,059.00	57,184.00	-58.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	261,203.00	202,344.00	-22.5%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	76,289.00	76,289.00	0.0%
TOTAL, OTHER STATE REVENUE			635,678.00	340,017.00	-46.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,500.00	5,500.00	-59.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,920.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,420.00	5,500.00	-70.1%
TOTAL, REVENUES			6,284,876.00	2,642,244.00	-58.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,000,370.00	725,374.00	-63.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	393,180.00	203,645.00	-48.2%
Other Certificated Salaries		1900	15,397.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,408,947.00	929,019.00	-61.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	113,760.00	54,582.00	-52.0%
Classified Support Salaries		2200	53,269.00	57,421.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	134,089.00	New
Clerical, Technical and Office Salaries		2400	143,547.00	32,406.00	-77.4%
Other Classified Salaries		2900	52,279.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			362,855.00	278,498.00	-23.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	381,381.00	210,796.00	-44.7%
PERS		3201-3202	36,893.00	52,346.00	41.9%
OASDI/Medicare/Alternative		3301-3302	58,103.00	32,849.00	-43.5%
Health and Welfare Benefits		3401-3402	271,394.00	131,099.00	-51.7%
Unemployment Insurance		3501-3502	1,322.00	577.00	-56.4%
Workers' Compensation		3601-3602	15,812.00	9,666.00	-38.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,796.00	2,187.00	-21.8%
TOTAL, EMPLOYEE BENEFITS			767,701.00	439,520.00	-42.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	68,581.00	21,693.00	-68.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	387,872.00	64,768.00	-83.3%
Noncapitalized Equipment		4400	131,828.00	15,999.00	-87.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			588,281.00	102,460.00	-82.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	53,404.00	3,000.00	-94.4%
Dues and Memberships		5300	2,621.00	221.00	-91.6%
Insurance		5400-5450	32,677.00	0.00	-100.0%
Operations and Housekeeping Services		5500	110,728.00	12,320.00	-88.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	386,369.00	16,122.00	-95.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	855,829.00	314,429.00	-63.3%
Professional/Consulting Services and Operating Expenditures		5800	314,439.00	57,996.00	-81.6%
Communications		5900	1,360.00	1,360.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,757,427.00	405,448.00	-76.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	345,430.00	202,344.00	-41.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			345,430.00	202,344.00	-41.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	16,456.00	14,500.00	-11.9%
Other Debt Service - Principal		7439	79,416.00	81,373.00	2.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			95,872.00	95,873.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,326,513.00	2,453,162.00	-61.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	45,552.00	45,550.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,552.00	45,550.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	562,469.00	New
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	562,469.00	New
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(45,552.00)	(608,019.00)	1234.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,630,778.00	2,296,727.00	-59.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	635,678.00	340,017.00	-46.5%
4) Other Local Revenue		8600-8799	18,420.00	5,500.00	-70.1%
5) TOTAL, REVENUES			6,284,876.00	2,642,244.00	-58.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,525,939.00	1,116,338.00	-68.3%
2) Instruction - Related Services	2000-2999		962,379.00	393,855.00	-59.1%
3) Pupil Services	3000-3999		101,258.00	5,640.00	-94.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		473,258.00	427,487.00	-9.7%
8) Plant Services	8000-8999		1,167,807.00	413,969.00	-64.6%
9) Other Outgo	9000-9999	Except 7600-7699	95,872.00	95,873.00	0.0%
10) TOTAL, EXPENDITURES			6,326,513.00	2,453,162.00	-61.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(41,637.00)	189,082.00	-554.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,552.00	45,550.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	562,469.00	New
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,552.00)	(608,019.00)	1234.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,189.00)	(418,937.00)	380.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	900,005.00	812,716.00	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			900,005.00	812,716.00	-9.7%
d) Other Restatements		9795	(100.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			899,905.00	812,716.00	-9.7%
2) Ending Balance, June 30 (E + F1e)			812,716.00	393,779.00	-51.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	10,776.54	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	41,756.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	760,183.46	393,779.00	-48.2%
Emergency Facility Repairs	0000	9780		135,000.00	
Classroom Support	0000	9780		158,779.00	
Deferred Maintenance	0000	9780		100,000.00	
Harvest Ridge EFB	0000	9780	516,217.00		
Newcastle Charter School EFB	0000	9780	236,582.46		
Harvest Ridge EPA	1400	9780	4,496.00		
Newcastle Charter School EPA	1400	9780	2,888.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6300	Lottery: Instructional Materials	41,756.00	0.00
Total, Restricted Balance		41,756.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,000.00	48,000.00	0.0%
3) Other State Revenue		8300-8599	3,000.00	3,000.00	0.0%
4) Other Local Revenue		8600-8799	65,350.00	65,350.00	0.0%
5) TOTAL, REVENUES			116,350.00	116,350.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	44,183.00	48,212.00	9.1%
3) Employee Benefits		3000-3999	18,381.00	19,811.00	7.8%
4) Books and Supplies		4000-4999	52,204.00	52,204.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,411.00	3,411.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			118,179.00	123,638.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,829.00)	(7,288.00)	298.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,829.00)	(7,288.00)	298.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	32,759.00	30,930.00	-5.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			32,759.00	30,930.00	-5.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			32,759.00	30,930.00	-5.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	2,255.63	0.00	-100.0%
Prepaid Expenditures					
		9713	1,012.00	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	27,662.37	23,642.00	-14.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,070.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	35.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	2,255.63		
7) Prepaid Expenditures		9330	1,012.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			43,373.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			43,373.37		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	48,000.00	48,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,000.00	48,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,000.00	3,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000.00	3,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	65,000.00	65,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	350.00	350.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,350.00	65,350.00	0.0%
TOTAL, REVENUES			116,350.00	116,350.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,909.00	7,535.00	92.8%
Classified Supervisors' and Administrators' Salaries		2300	40,274.00	40,677.00	1.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			44,183.00	48,212.00	9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,074.00	7,488.00	23.3%
OASDI/Medicare/Alternative		3301-3302	2,865.00	2,886.00	0.7%
Health and Welfare Benefits		3401-3402	9,084.00	9,084.00	0.0%
Unemployment Insurance		3501-3502	19.00	19.00	0.0%
Workers' Compensation		3601-3602	322.00	317.00	-1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17.00	17.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,381.00	19,811.00	7.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,161.00	4,161.00	0.0%
Noncapitalized Equipment		4400	922.00	922.00	0.0%
Food		4700	47,121.00	47,121.00	0.0%
TOTAL, BOOKS AND SUPPLIES			52,204.00	52,204.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	411.00	411.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	3,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,411.00	3,411.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			118,179.00	123,638.00	4.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,000.00	48,000.00	0.0%
3) Other State Revenue		8300-8599	3,000.00	3,000.00	0.0%
4) Other Local Revenue		8600-8799	65,350.00	65,350.00	0.0%
5) TOTAL, REVENUES			116,350.00	116,350.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		118,179.00	123,638.00	4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			118,179.00	123,638.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,829.00)	(7,288.00)	298.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,829.00)	(7,288.00)	298.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,759.00	30,930.00	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,759.00	30,930.00	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,759.00	30,930.00	-5.6%
2) Ending Balance, June 30 (E + F1e)			30,930.00	23,642.00	-23.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,255.63	0.00	-100.0%
Prepaid Expenditures		9713	1,012.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			27,662.37	23,642.00	-14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	27,662.37	23,642.00
Total, Restricted Balance		<u>27,662.37</u>	<u>23,642.00</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	4,600.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	150,000.00	200.0%
6) Capital Outlay		6000-6999	0.00	109,200.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,000.00	259,200.00	418.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,400.00)	(254,600.00)	460.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	900,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(900,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(945,400.00)	(254,600.00)	-73.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,200,000.00	254,600.00	-78.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,000.00	254,600.00	-78.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,000.00	254,600.00	-78.8%
2) Ending Balance, June 30 (E + F1e)			254,600.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	254,600.00	0.00	-100.0%
Deferred Maintenance	0000	9780	254,600.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	304,216.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			304,216.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			304,216.23		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,600.00	4,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,600.00	4,600.00	0.0%
TOTAL, REVENUES			4,600.00	4,600.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	150,000.00	200.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	150,000.00	200.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	109,200.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	109,200.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,000.00	259,200.00	418.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	900,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			900,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(900,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	4,600.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		50,000.00	259,200.00	418.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,000.00	259,200.00	418.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(45,400.00)	(254,600.00)	460.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	900,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(900,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(945,400.00)	(254,600.00)	-73.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,200,000.00	254,600.00	-78.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,000.00	254,600.00	-78.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,000.00	254,600.00	-78.8%
2) Ending Balance, June 30 (E + F1e)			254,600.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	254,600.00	0.00	-100.0%
Deferred Maintenance	0000	9780	254,600.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
<hr/>			
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,200.00	22,200.00	0.0%
5) TOTAL, REVENUES			22,200.00	22,200.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	691.00	200.00	-71.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,702.00	16,502.00	-33.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,393.00	16,702.00	-34.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,193.00)	5,498.00	-272.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,193.00)	5,498.00	-272.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,568.00	27,375.00	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,568.00	27,375.00	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,568.00	27,375.00	-10.4%
2) Ending Balance, June 30 (E + F1e)			27,375.00	32,873.00	20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			27,375.00	32,873.00	20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,315.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,315.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,315.59		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	200.00	200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	22,000.00	22,000.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,200.00	22,200.00	0.0%
TOTAL, REVENUES			22,200.00	22,200.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	691.00	200.00	-71.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			691.00	200.00	-71.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
Debt Service					
Debt Service - Interest		7438	2,427.00	1,028.00	-57.6%
Other Debt Service - Principal		7439	22,275.00	15,474.00	-30.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,702.00	16,502.00	-33.2%
TOTAL, EXPENDITURES			25,393.00	16,702.00	-34.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,200.00	22,200.00	0.0%
5) TOTAL, REVENUES			22,200.00	22,200.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		691.00	200.00	-71.1%
9) Other Outgo	9000-9999	Except 7600-7699	24,702.00	16,502.00	-33.2%
10) TOTAL, EXPENDITURES			25,393.00	16,702.00	-34.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,193.00)	5,498.00	-272.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,193.00)	5,498.00	-272.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,568.00	27,375.00	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,568.00	27,375.00	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,568.00	27,375.00	-10.4%
2) Ending Balance, June 30 (E + F1e)			27,375.00	32,873.00	20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			27,375.00	32,873.00	20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	27,375.00	32,873.00
Total, Restricted Balance		27,375.00	32,873.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	13,000.00	0.0%
5) TOTAL, REVENUES			13,000.00	13,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	683,000.00	2,510,000.00	267.5%
6) Capital Outlay		6000-6999	3,019,000.00	3,158,000.00	4.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,702,000.00	5,668,000.00	53.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,689,000.00)	(5,655,000.00)	53.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,510,000.00	2,334,000.00	-57.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,510,000.00	2,334,000.00	-57.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,821,000.00	(3,321,000.00)	-282.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,500,000.00	3,321,000.00	121.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,500,000.00	3,321,000.00	121.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,500,000.00	3,321,000.00	121.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Phase 1 Modernization Project	0000	9780	631,000.00		
Phase 2 Modernization Project	0000	9780	2,690,000.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,931,473.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,931,473.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,931,473.08		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,000.00	13,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,000.00	13,000.00	0.0%
TOTAL, REVENUES			13,000.00	13,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	683,000.00	2,510,000.00	267.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			683,000.00	2,510,000.00	267.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,019,000.00	3,158,000.00	4.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,019,000.00	3,158,000.00	4.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,702,000.00	5,668,000.00	53.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,510,000.00	2,334,000.00	-57.6%
(a) TOTAL, INTERFUND TRANSFERS IN			5,510,000.00	2,334,000.00	-57.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,510,000.00	2,334,000.00	-57.6%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	13,000.00	0.0%
5) TOTAL, REVENUES			13,000.00	13,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,702,000.00	5,668,000.00	53.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,702,000.00	5,668,000.00	53.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,689,000.00)	(5,655,000.00)	53.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,510,000.00	2,334,000.00	-57.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,510,000.00	2,334,000.00	-57.6%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,821,000.00	(3,321,000.00)	-282.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,500,000.00	3,321,000.00	121.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,500,000.00	3,321,000.00	121.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,500,000.00	3,321,000.00	121.4%
2) Ending Balance, June 30 (E + F1e)			3,321,000.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,321,000.00	0.00	-100.0%
Phase 1 Modernization Project	0000	9780	631,000.00		
Phase 2 Modernization Project	0000	9780	2,690,000.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
<hr/>		<hr/>	<hr/>
Total, Restricted Balance		0.00	0.00

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	140.71	140.07	140.17	133.52	133.52	133.52
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	140.71	140.07	140.17	133.52	133.52	133.52
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	140.71	140.07	140.17	133.52	133.52	133.52
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	287.99	287.99	287.99	300.08	300.08	300.08
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	287.99	287.99	287.99	300.08	300.08	300.08
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	287.99	287.99	287.99	300.08	300.08	300.08

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			1,627,576.00	1,517,568.00	1,186,046.00	743,842.00	586,924.00	404,028.00	859,576.00	765,742.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		258,840.00	258,840.00	507,646.00	465,912.00	465,912.00	507,686.00	465,911.00	465,911.00
Property Taxes	8020-8079		1,189.00		17,738.00			524,358.00		
Miscellaneous Funds	8080-8099		(315,911.00)	(631,821.00)	(421,214.00)	(421,214.00)	(421,214.00)	(421,214.00)	(421,214.00)	(421,214.00)
Federal Revenue	8100-8299					35,278.00			35,278.00	
Other State Revenue	8300-8599			295,123.00		2,200.00	4,500.00		53,286.00	
Other Local Revenue	8600-8799		47,874.00	47,874.00	47,874.00	47,874.00	47,874.00	119,686.00	47,874.00	47,874.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			(8,008.00)	(29,984.00)	152,044.00	130,050.00	97,072.00	730,516.00	181,135.00	92,571.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		78,000.00	120,850.00	120,850.00	120,850.00	120,850.00	120,850.00	120,850.00	120,850.00
Classified Salaries	2000-2999		28,000.00	51,248.00	51,248.00	51,248.00	51,248.00	51,248.00	51,249.00	51,248.00
Employee Benefits	3000-3999		32,000.00	62,870.00	62,870.00	62,870.00	62,870.00	62,870.00	62,870.00	62,870.00
Books and Supplies	4000-4999		7,000.00	15,000.00	15,000.00	15,000.00	15,000.00	10,000.00	10,000.00	10,000.00
Services	5000-5999		10,000.00	37,000.00	37,000.00	37,000.00	30,000.00	30,000.00	30,000.00	22,500.00
Capital Outlay	6000-6599			0.00	203,044.00					
Other Outgo	7000-7499			14,570.00	104,236.00					36,931.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			155,000.00	301,538.00	594,248.00	286,968.00	279,968.00	274,968.00	274,969.00	304,399.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		53,000.00							
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	53,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	53,000.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(110,008.00)	(331,522.00)	(442,204.00)	(156,918.00)	(182,896.00)	455,548.00	(93,834.00)	(211,828.00)
F. ENDING CASH (A + E)			1,517,568.00	1,186,046.00	743,842.00	586,924.00	404,028.00	859,576.00	765,742.00	553,914.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		553,914.00	348,992.00	613,329.00	455,259.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	507,686.00	465,912.00	465,912.00	507,686.00			5,343,854.00	5,343,854.00
Property Taxes	8020-8079		346,367.00		4,788,452.00			5,678,104.00	5,678,104.00
Miscellaneous Funds	8080-8099	(421,214.00)	(421,214.00)	(421,214.00)	(526,518.00)			(5,265,176.00)	(5,265,179.00)
Federal Revenue	8100-8299		35,278.00			35,277.00		141,111.00	141,110.00
Other State Revenue	8300-8599	700.00	45,088.00			8,995.00		409,892.00	409,892.00
Other Local Revenue	8600-8799	47,874.00	47,874.00	47,874.00	119,686.00			718,112.00	718,115.00
Interfund Transfers In	8910-8929				45,550.00			45,550.00	45,550.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		135,046.00	519,305.00	92,572.00	4,934,856.00	44,272.00	0.00	7,071,447.00	7,071,446.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	120,850.00	120,850.00	120,850.00	120,850.00	24,321.00		1,431,671.00	1,431,671.00
Classified Salaries	2000-2999	51,248.00	51,248.00	51,248.00	51,248.00	7,201.00		598,930.00	598,929.00
Employee Benefits	3000-3999	62,870.00	62,870.00	62,870.00	62,870.00	8,196.00		731,766.00	731,766.00
Books and Supplies	4000-4999	10,000.00	10,000.00	8,000.00	8,000.00	7,092.00		140,092.00	140,092.00
Services	5000-5999	20,000.00	10,000.00	7,674.00	5,000.00	0.00		276,174.00	276,174.00
Capital Outlay	6000-6599							203,044.00	203,044.00
Other Outgo	7000-7499	75,000.00			1,550,208.00			1,780,945.00	1,780,945.00
Interfund Transfers Out	7600-7629				2,334,000.00			2,334,000.00	2,334,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		339,968.00	254,968.00	250,642.00	4,132,176.00	46,810.00	0.00	7,496,622.00	7,496,621.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							53,000.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	53,000.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	53,000.00	
E. NET INCREASE/DECREASE (B - C + D)		(204,922.00)	264,337.00	(158,070.00)	802,680.00	(2,538.00)	0.00	(372,175.00)	(425,175.00)
F. ENDING CASH (A + E)		348,992.00	613,329.00	455,259.00	1,257,939.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,255,401.00	

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 450 Main Street
Date: June 07, 2017

Place: 9050 Old State Hwy
Date: June 07, 2017
Time: _____

Adoption Date: June 28, 2017

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Raenel Toste

Telephone: 916-259-2832

Title: CBO

E-mail: rtoste@newcastle.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 21, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Schools Insurance Group - Auburn CA

() This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 21, 2017

For additional information on this certification, please contact:

Name: Raenel Toste

Title: CBO

Telephone: 916-259-2832

E-mail: rtoste@newcastle.k12.ca.us

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,381,127.00	301	0.00	303	1,381,127.00	305	24,665.00		307	1,356,462.00	309
2000 - Classified Salaries	587,096.00	311	0.00	313	587,096.00	315	11,577.00		317	575,519.00	319
3000 - Employee Benefits	725,617.00	321	91,752.00	323	633,865.00	325	8,187.00		327	625,678.00	329
4000 - Books, Supplies Equip Replace. (6500)	193,591.00	331	0.00	333	193,591.00	335	7,498.00		337	186,093.00	339
5000 - Services. . . & 7300 - Indirect Costs	(153,146.00)	341	(55,073.00)	343	(98,073.00)	345	118,240.00		347	(216,313.00)	349
TOTAL					2,697,606.00	365			TOTAL	2,527,439.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	987,851.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	146,087.00 380
3. STRS.		3101 & 3102	216,761.00 382
4. PERS.		3201 & 3202	22,892.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	26,730.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	107,536.00 385
7. Unemployment Insurance.		3501 & 3502	554.00 390
8. Workers' Compensation Insurance.		3601 & 3602	9,530.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	1,208.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			1,519,149.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			1,519,149.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.11%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.11%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2,527,439.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,431,671.00	301	136,821.00	303	1,294,850.00	305	46,587.00		307	1,248,263.00	309
2000 - Classified Salaries	598,929.00	311	194,089.00	313	404,840.00	315	12,156.00		317	392,684.00	319
3000 - Employee Benefits	731,766.00	321	126,385.00	323	605,381.00	325	8,916.00		327	596,465.00	329
4000 - Books, Supplies Equip Replace. (6500)	140,092.00	331	0.00	333	140,092.00	335	6,565.00		337	133,527.00	339
5000 - Services . . . & 7300 - Indirect Costs	276,174.00	341	(146,134.00)	343	422,308.00	345	140,560.00		347	281,748.00	349
TOTAL					2,867,471.00	365			TOTAL	2,652,687.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.97%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.97%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2,652,687.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Part I - General Administrative Share of Plant Services Costs

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

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 279,812.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,861,779.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.77%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. No

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	488,447.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	19,120.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	34,839.22
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	14,649.62
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	557,055.84
9. Carry-Forward Adjustment (Part IV, Line F)	71,727.23
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	628,783.07

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,499,034.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,098,581.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	219,673.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,817.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	282,534.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	(34,239.00)
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	695,542.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	292,470.38
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	118,179.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	8,180,592.16

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 6.81%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18) 7.69%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>557,055.84</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>127,397.74</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.49%) times Part III, Line B18); zero if negative	<u>71,727.23</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>71,727.23</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>71,727.23</u>

Approved indirect cost rate: 7.49%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		65,073.00	65,073.00
2. State Lottery Revenue	8560	125,380.00		39,181.00	164,561.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		125,380.00	0.00	104,254.00	229,634.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	125,380.00			125,380.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		62,498.00	62,498.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		125,380.00	0.00	62,498.00	187,878.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	41,756.00	41,756.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget /

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,687,336.00	-79.22%	1,181,684.00	-0.28%	1,178,371.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	26,735.00	-9.92%	24,082.00	-4.40%	23,022.00
4. Other Local Revenues	8600-8799	474,102.00	-3.45%	457,734.00	0.00%	457,734.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	971.68%	488,148.00	25.99%	615,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(396,519.00)	-60.88%	(155,109.00)	21.08%	(187,813.00)
6. Total (Sum lines A1 thru A5c)		5,837,204.00	-65.80%	1,996,539.00	4.50%	2,086,314.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,030,467.00		953,137.00
b. Step & Column Adjustment				22,670.00		20,969.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(100,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,030,467.00	-7.50%	953,137.00	2.20%	974,106.00
2. Classified Salaries						
a. Base Salaries				416,513.00		433,174.00
b. Step & Column Adjustment				16,661.00		17,327.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	416,513.00	4.00%	433,174.00	4.00%	450,501.00
3. Employee Benefits	3000-3999	444,756.00	3.55%	460,562.00	4.17%	479,761.00
4. Books and Supplies	4000-4999	105,974.00	-18.12%	86,774.00	22.13%	105,974.00
5. Services and Other Operating Expenditures	5000-5999	257,955.00	-38.77%	157,955.00	0.00%	157,955.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,693,589.00	-90.30%	164,352.00	0.00%	164,352.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,334,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,283,254.00	-64.10%	2,255,954.00	3.40%	2,332,649.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(446,050.00)		(259,415.00)		(246,335.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,358,385.00		912,335.00		652,920.00
2. Ending Fund Balance (Sum lines C and D1)		912,335.00		652,920.00		406,585.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	215,260.00		206,176.00		197,092.00
d. Assigned	9780	13,383.00		13,383.00		13,383.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	682,992.00		432,661.00		195,410.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		912,335.00		652,920.00		406,585.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	682,992.00		432,661.00		195,410.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		682,992.00		432,661.00		195,410.00
F. ASSUMPTIONS						
Please see attached statements						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	69,443.00	0.00%	69,443.00	0.00%	69,443.00
2. Federal Revenues	8100-8299	141,110.00	0.00%	141,110.00	0.00%	141,110.00
3. Other State Revenues	8300-8599	383,157.00	1.57%	389,165.00	0.00%	389,165.00
4. Other Local Revenues	8600-8799	244,013.00	0.00%	244,013.00	0.00%	244,013.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	396,519.00	-62.77%	147,613.00	22.16%	180,317.00
6. Total (Sum lines A1 thru A5c)		1,234,242.00	-19.68%	991,344.00	3.30%	1,024,048.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				401,204.00		410,030.00
b. Step & Column Adjustment				8,826.00		9,021.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	401,204.00	2.20%	410,030.00	2.20%	419,051.00
2. Classified Salaries						
a. Base Salaries				182,416.00		189,713.00
b. Step & Column Adjustment				7,297.00		7,589.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	182,416.00	4.00%	189,713.00	4.00%	197,302.00
3. Employee Benefits	3000-3999	287,010.00	4.74%	300,611.00	4.74%	314,859.00
4. Books and Supplies	4000-4999	34,118.00	0.00%	34,118.00	0.00%	34,118.00
5. Services and Other Operating Expenditures	5000-5999	18,219.00	0.00%	18,219.00	0.00%	18,219.00
6. Capital Outlay	6000-6999	203,044.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	87,356.00	-47.17%	46,149.00	4.00%	47,995.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,213,367.00	-17.68%	998,840.00	3.27%	1,031,544.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		20,875.00		(7,496.00)		(7,496.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		322,190.00		343,065.00		335,569.00
2. Ending Fund Balance (Sum lines C and D1)		343,065.00		335,569.00		328,073.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	343,065.00		343,065.00		343,065.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(7,496.00)		(14,992.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		343,065.00		335,569.00		328,073.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,756,779.00	-78.27%	1,251,127.00	-0.26%	1,247,814.00
2. Federal Revenues	8100-8299	141,110.00	0.00%	141,110.00	0.00%	141,110.00
3. Other State Revenues	8300-8599	409,892.00	0.82%	413,247.00	-0.26%	412,187.00
4. Other Local Revenues	8600-8799	718,115.00	-2.28%	701,747.00	0.00%	701,747.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	971.68%	488,148.00	25.99%	615,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(7,496.00)	0.00%	(7,496.00)
6. Total (Sum lines A1 thru A5c)		7,071,446.00	-57.75%	2,987,883.00	4.10%	3,110,362.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,431,671.00		1,363,167.00
b. Step & Column Adjustment				31,496.00		29,990.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(100,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,431,671.00	-4.78%	1,363,167.00	2.20%	1,393,157.00
2. Classified Salaries						
a. Base Salaries				598,929.00		622,887.00
b. Step & Column Adjustment				23,958.00		24,916.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	598,929.00	4.00%	622,887.00	4.00%	647,803.00
3. Employee Benefits	3000-3999	731,766.00	4.02%	761,173.00	4.39%	794,620.00
4. Books and Supplies	4000-4999	140,092.00	-13.71%	120,892.00	15.88%	140,092.00
5. Services and Other Operating Expenditures	5000-5999	276,174.00	-36.21%	176,174.00	0.00%	176,174.00
6. Capital Outlay	6000-6999	203,044.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,780,945.00	-88.18%	210,501.00	0.88%	212,347.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,334,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,496,621.00	-56.58%	3,254,794.00	3.36%	3,364,193.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(425,175.00)		(266,911.00)		(253,831.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,680,575.00		1,255,400.00		988,489.00
2. Ending Fund Balance (Sum lines C and D1)		1,255,400.00		988,489.00		734,658.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740	343,065.00		343,065.00		343,065.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	215,260.00		206,176.00		197,092.00
d. Assigned	9780	13,383.00		13,383.00		13,383.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	682,992.00		432,661.00		195,410.00
2. Unassigned/Unappropriated	9790	0.00		(7,496.00)		(14,992.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,255,400.00		988,489.00		734,658.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	682,992.00		432,661.00		195,410.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(7,496.00)		(14,992.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		682,992.00		425,165.00		180,418.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.11%		13.06%		5.36%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<u>Placer County SELPA</u>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		433.60		133.52		130.71
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,496,621.00		3,254,794.00		3,364,193.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		7,496,621.00		3,254,794.00		3,364,193.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		299,864.84		162,739.70		168,209.65
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		299,864.84		162,739.70		168,209.65
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	14,787,631.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	142,709.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,316,867.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	176,516.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,655,552.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	683.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,149,618.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,829.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				8,497,133.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		428.06
B. Expenditures per ADA (Line I.E divided by Line II.A)		19,850.33
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,655,450.70	7,975.09
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,655,450.70	7,975.09
B. Required effort (Line A.2 times 90%)	5,989,905.63	7,177.58
C. Current year expenditures (Line I.E and Line II.B)	8,497,133.00	19,850.33
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(855,829.00)	0.00	0.00				
Other Sources/Uses Detail					45,552.00	4,610,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	855,829.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,552.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	900,000.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,510,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	855,829.00	(855,829.00)	0.00	0.00	5,555,552.00	5,555,552.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(314,429.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	2,334,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	314,429.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,334,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2017-18 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	314,429.00	(314,429.00)	0.00	0.00	2,379,550.00	2,379,550.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA	
3.0%	0	to 300
2.0%	301	to 1,000
1.0%	1,001	and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

*Please note for FY 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	145	153		
Charter School				
Total ADA	145	153	N/A	Met
Second Prior Year (2015-16)				
District Regular	144	145		
Charter School				
Total ADA	144	145	N/A	Met
First Prior Year (2016-17)				
District Regular	134	140		
Charter School		288		
Total ADA	134	428	N/A	Met
Budget Year (2017-18)				
District Regular	134			
Charter School	300			
Total ADA	434			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular		148	148	
Charter School		0	0	
Total Enrollment		148	148	0.0%
Second Prior Year (2015-16)				
District Regular		142	142	
Charter School		0	0	
Total Enrollment		142	142	0.0%
First Prior Year (2016-17)				
District Regular		143	145	
Charter School		0	0	
Total Enrollment		143	145	N/A
Budget Year (2017-18)				
District Regular		137		
Charter School		300		
Total Enrollment		437		

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	145	148	
Charter School		0	
Total ADA/Enrollment	145	148	98.0%
Second Prior Year (2015-16)			
District Regular	137	142	
Charter School		0	
Total ADA/Enrollment	137	142	96.5%
First Prior Year (2016-17)			
District Regular	141	145	
Charter School	288	0	
Total ADA/Enrollment	429	145	295.9%
Historical Average Ratio:			163.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			164.0%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	134	137		
Charter School	300	300		
Total ADA/Enrollment	434	437	99.3%	Met
1st Subsequent Year (2018-19)				
District Regular	130	133		
Charter School	330	330		
Total ADA/Enrollment	460	463	99.4%	Met
2nd Subsequent Year (2019-20)				
District Regular	131	132		
Charter School	355	355		
Total ADA/Enrollment	486	487	99.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)	1,186,987.00	1,166,829.00	1,178,371.00
Step 1 - Change in Population	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)
a. ADA (Funded) (Form A, lines A6 and C4)	428.16	433.60	129.59
b. Prior Year ADA (Funded)		428.16	433.60
c. Difference (Step 1a minus Step 1b)		5.44	(304.01)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.27%	-70.11%
Step 2 - Change in Funding Level		Budget Year (2017-18)	1st Subsequent Year (2018-19)
a. Prior Year LCFF Funding		1,168,853.00	1,187,336.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)		16,573.00	27,398.00
d. Economic Recovery Target Funding (current year increment)		21,467.00	30,054.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		38,040.00	53,158.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.25%	4.48%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		4.52%	-65.63%
		5.90%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	3.52% to 5.52%	-66.63% to -64.63%	4.90% to 6.90%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,678,104.00	5,678,104.00	5,678,104.00	5,678,104.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	11,263,096.00	11,021,958.00	6,539,999.00	6,569,972.00
District's Projected Change in LCFF Revenue:		-2.14%	-40.66%	0.46%
LCFF Revenue Standard:		3.52% to 5.52%	-66.63% to -64.63%	4.90% to 6.90%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The 2016-17 and 2017-18 school year includes 4,500,000 of the School District Basic Aid Supplement Charter School Adjustment that is outside of the LCFF calculation but is included in state aid. This has not been budgeted in the 2018/2019 and 2019/2020 school years due to the unpredictable nature of this funding. The above amounts do not take into consideration the 5,300,000 paid to NESD sponsored charter schools in the form of In Lieu Property Taxes.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	2,598,613.53	3,162,387.95	82.2%
Second Prior Year (2015-16)	1,485,562.02	1,267,117.37	117.2%
First Prior Year (2016-17)	2,035,018.00	1,997,222.00	101.9%
Historical Average Ratio:			100.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	5.0%	5.0%	5.0%
	95.4% to 105.4%	95.4% to 105.4%	95.4% to 105.4%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	1,891,736.00	3,949,254.00	47.9%	Not Met
1st Subsequent Year (2018-19)	1,846,873.00	2,255,954.00	81.9%	Not Met
2nd Subsequent Year (2019-20)	1,904,368.00	2,332,649.00	81.6%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Status not met because in 2016/2017 due to large loan payment budgeted to be made on land acquisition

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.52%	-65.63%	5.90%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.48% to 14.52%	-75.63% to -55.63%	-4.10% to 15.90%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.8% to 9.52%	-70.63% to -60.63%	.90% to 10.90%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	154,994.00		
Budget Year (2017-18)	141,110.00	-8.96%	Yes
1st Subsequent Year (2018-19)	141,110.00	0.00%	Yes
2nd Subsequent Year (2019-20)	141,110.00	0.00%	Yes

Explanation:
(required if Yes)

Change due to one time carryover of Title I funds from 16/17 to 17/18

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	438,102.00		
Budget Year (2017-18)	409,892.00	-6.44%	Yes
1st Subsequent Year (2018-19)	413,247.00	0.82%	Yes
2nd Subsequent Year (2019-20)	412,187.00	-0.26%	Yes

Explanation:
(required if Yes)

Projecting small decline in 2019-20

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	354,853.00		
Budget Year (2017-18)	718,115.00	102.37%	Yes
1st Subsequent Year (2018-19)	701,747.00	-2.28%	Yes
2nd Subsequent Year (2019-20)	701,747.00	0.00%	Yes

Explanation:
(required if Yes)

Variance between 16/17 and 17/18 due to back office service fees for Harvest Ridge being reconized as revenue now that Harvest Ridge is an independent charter school.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	193,591.00		
Budget Year (2017-18)	140,092.00	-27.64%	Yes
1st Subsequent Year (2018-19)	120,892.00	-13.71%	Yes
2nd Subsequent Year (2019-20)	140,092.00	15.88%	Yes

Explanation:
(required if Yes)

In 2016-17 NESD had an ELA text book adoption which is not budgeted in 2017-18. Variances are due to Newcastle Charter School capturing it's proportionate share of supply expenses

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2016-17)	(153,146.00)		
Budget Year (2017-18)	276,174.00	-280.33%	Yes
1st Subsequent Year (2018-19)	176,174.00	-36.21%	Yes
2nd Subsequent Year (2019-20)	176,174.00	0.00%	Yes

Explanation:
(required if Yes)

These variances are due to the bill back charges to charter schools for Special Education. In 2017-18 Harvest Ridge Charter will be an independent charter and NESD will be providing services for their Special Education students. NESD will now bill Harvest Ridge for these services instead of making interfund transfers as has been done in past years.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2016-17)	947,949.00		
Budget Year (2017-18)	1,269,117.00	33.88%	Not Met
1st Subsequent Year (2018-19)	1,256,104.00	-1.03%	Not Met
2nd Subsequent Year (2019-20)	1,255,044.00	-0.08%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	40,445.00		
Budget Year (2017-18)	416,266.00	929.21%	Not Met
1st Subsequent Year (2018-19)	297,066.00	-28.64%	Not Met
2nd Subsequent Year (2019-20)	316,266.00	6.46%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Change due to one time carryover of Title I funds from 16/17 to 17/18

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Projecting small decline in 2019-20

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Variance between 16/17 and 17/18 due to back office service fees for Harvest Ridge being reconized as revenue now that Harvest Ridge is an independent charter school.

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

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

In 2016-17 NESD had an ELA text book adoption which is not budgeted in 2017-18. Variances are due to Newcastle Charter School capturing it's proportionate share of supply expenses

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

These variances are due to the bill back charges to charter schools for Special Education. In 2017-18 Harvest Ridge Charter will be an independent charter and NESD will be providing services for their Special Education students. NESD will now bill Harvest Ridge for these services instead of making interfund transfers as has been done in past years.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	7,496,621.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	7,496,621.00	224,898.63	360,057.77	224,898.63

d. Required Minimum Contribution	2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
	149,932.42	224,898.63

e. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	145,431.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

NESD is in the process of a two phase modernization plan taking place in the summer of 2017 and 2018

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	689,683.08	856,050.00	926,886.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	(0.01)	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	689,683.07	856,050.00	926,886.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	4,490,263.85	3,411,943.26	8,415,566.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	4,490,263.85	3,411,943.26	8,415,566.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	15.4%	25.1%	11.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.1%	8.4%	3.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	171,745.41	3,209,116.14	N/A	Met
Second Prior Year (2015-16)	778,816.72	2,767,117.37	N/A	Met
First Prior Year (2016-17)	(456,682.00)	6,607,222.00	6.9%	Not Met
Budget Year (2017-18) (Information only)	(446,050.00)	6,283,254.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

The district has some Prop 39 project expenditures that were paid from EFB.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	940,514.00	864,504.79	8.1%	Not Met
Second Prior Year (2015-16)	947,511.00	1,036,250.20	N/A	Met
First Prior Year (2016-17)	1,114,951.00	1,815,067.00	N/A	Met
Budget Year (2017-18) (Information only)	1,358,385.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	434	134	131
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	7,496,621.00	3,254,794.00	3,364,193.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,496,621.00	3,254,794.00	3,364,193.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	374,831.05	162,739.70	168,209.65
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	374,831.05	162,739.70	168,209.65

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	682,992.00	432,661.00	195,410.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	(7,496.00)	(14,992.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	682,992.00	425,165.00	180,418.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.11%	13.06%	5.36%
District's Reserve Standard (Section 10B, Line 7):	374,831.05	162,739.70	168,209.65
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(303,767.00)			
Budget Year (2017-18)	(396,519.00)	92,752.00	30.5%	Not Met
1st Subsequent Year (2018-19)	(147,613.00)	(248,906.00)	-62.8%	Not Met
2nd Subsequent Year (2019-20)	(180,317.00)	32,704.00	22.2%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	150,507.00			
Budget Year (2017-18)	45,550.00	(104,957.00)	-69.7%	Not Met
1st Subsequent Year (2018-19)	488,148.00	442,598.00	971.7%	Not Met
2nd Subsequent Year (2019-20)	615,000.00	126,852.00	26.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	1,500,000.00			
Budget Year (2017-18)	2,334,000.00	834,000.00	55.6%	Not Met
1st Subsequent Year (2018-19)	0.00	(2,334,000.00)	-100.0%	Not Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Contribution increase because Special Education expenses are increasing. Variances are due to Special Education Contributions from the general fund being offset by Newcastle Charter and Harvest Ridge Charter. Transfers are also being made to Capitol Outlay fund for phase 1 and phase 2 of NESD's modernization projects.

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

Explanation:
(required if NOT met)

Additional amounts were transferred in from NCS for the 2018-19 and 2019-20 school year in order to provide the necessary resources to maintain the state minimum economic uncertainty reserve of 5% and NESD reserve of 10% for both Newcastle Elementary and Newcastle Charter Expenses

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

Explanation:
(required if NOT met)

Transfer in the amount of 2,334,000 will goto the Capitol Outlay fund for phase 2 of NESD's modernization project. These funds are derived from the Basic Aid Supplement funds which have not been budgeted beyond the 2017/2018 school year.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	16	01,09	01,09	1,240,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Varies	General Fund	General Fund	15,000

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

Portable	2	25	25	33,000
TOTAL:				1,288,000

Type of Commitment (continued)	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	68,177	117,780	95,774	97,620
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15,000	15,000	15,000	15,000
Other Long-term Commitments (continued):				
Portable	16,501	16,501	16,501	0
Total Annual Payments:	99,678	149,281	127,275	112,620
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

NESD acquired a Capital Lease in 2016/2017 for Energy Efficiency projects on the NES/NCS campus. Increase in lease payments are due to principal being included from 2017/2018 and beyond. Revenue source for loan payments are anticipated to be made by energy savings provided by the upgrades.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

--

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Other

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

d. If based on an actuarial valuation, indicate the date of the OPEB valuation

132,672.00
0.00
Estimated

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a.	9,084.00	9,084.00	9,084.00
b.	37,530.00	9,084.00	9,084.00
c.	9,084.00	9,084.00	9,084.00
d.	1	1	1

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	24.4	25.6	26.6	26.6

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

20,131

7. Amount included for any tentative salary schedule increases

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0	0	0

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
8784.72 Per 1.0 FTE	8784.72 Per 1.0 FTE	8784.72 Per 1.0 FTE
NDN Hard Cap	NDN Hard Cap	NDN Hard Cap
NDN Hard Cap	NDN Hard Cap	NDN Hard Cap

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
37,338	38,351	39,391
2.2%	2.2%	2.2%

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

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

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

Certificated (Non-management) - Other

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

Information described above includes Certificated Non Management salary for Newcastle Elementary School and Newcastle Charter.

Additionally column movement is not considered since savings from attrition are not contained in multi-year projection.

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	11.3	12.6	12.6	12.6

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

3,906

7. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0	0	0

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
8480.64 Per 1.0 FTE	8480.64 Per 1.0 FTE	8480.64 Per 1.0 FTE
NDN Hard Cap	NDN Hard Cap	NDN Hard Cap
NDN Hard Cap	NDN Hard Cap	NDN Hard Cap

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
13,700	14,319	14,966
4.0%	4.0%	4.0%

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

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

Information described above includes Certificated Non Management salary for Newcastle Elementary School and Newcastle Charter.
Additionally column movement is not considered since savings from attrition are not contained in multi-year projection.

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	9.1	10.8	10.8	10.8

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

9,900

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	9084.00 Per 1.0 FTE	9084.00 Per 1.0 FTE	9084.00 Per 1.0 FTE
Percent of H&W cost paid by employer	NDN Hard Cap	NDN Hard Cap	NDN Hard Cap
Percent projected change in H&W cost over prior year	NDN Hard Cap	NDN Hard Cap	NDN Hard Cap

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	32,529	33,836	35,196
Percent change in step & column over prior year	3.5%	3.5%	3.5%

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 21, 2017

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

July 1 Budget
2017-18 Budget
Technical Review Checks

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

Newcastle Elementary

Placer County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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IMPORT CHECKS

GENERAL LEDGER CHECKS

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	0000	7200-7600	-19,733.00

Explanation: This will be addressed at closing

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Great Job !