

Newcastle Elementary School District

2016-2017 First Interim Report



450 Main Street
Newcastle, CA 95658

Presented to the Board of Trustees
December 13, 2016



TABLE OF CONTENTS

SUMMARY

NARRATIVE	1-10
2016-17 INTERIM ALL FUNDS	11-12
2016-17 BUDGET COMPARISON	13-16
2016-2017 MULTI YEAR PROJECTIONS.....	17-19

STATE FORMS

STATE SCHEDULE LEGEND	21
GENERAL FUND.....	22-46
OTHER FUNDS.....	47-81
AVERAGE DAILY ATTENDANCE SUMMARY.....	82-84
CASH FLOW SUMMARIES	85-86
INTERIM CERTIFICATION	87-89
INDIRECT COST RATE WORKSHEET.....	90-93
MULTI-YEAR PROJECTION: GENERAL FUND	94-99
NCLB MAINTENANCE OF EFFORT	100-102
INTERFUND ACTIVITY SUMMARY	103-104
CRITERIA AND STANDARDS REVIEW.....	105-130
STATE SOFTWARE TECHNICAL REVIEW	131-134

Newcastle Elementary School District
2016-17 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2016
Presented December 13, 2016

Interim budget reports provide a picture of a district’s financial condition during the fiscal year. The Governing Board of a school district certifies the district’s financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, as well as, the financial condition of the Newcastle Elementary School District as of the first reporting period. In addition, the First Interim Report contains detailed budget, multi-year projections, and estimated cash flow reports.

Comparison of the State’s Proposed and Enacted Budget

The Governor released his revised 2016-17 budget proposal on May 13, 2016 (May Revision), which contained \$626 million of new revenues to K-12 above what was provided for in the January proposed budget. \$338 million is in the form of one time funding, and \$288 million is provided on an ongoing basis. Although projected revenues declined overall in the latest budget projections for 2015-16, districts were insulated from the changes due to Proposition 98 minimum guarantee being based on growth in per-capita personal income (i.e. Test 2 year). However, for 2016-17 the Proposition 98 guarantee will be based on the growth in per-capita General Fund revenues plus five percent (i.e. Test 3 year), which means that the associated funding will be very sensitive to any changes in 2016-17 state revenue. On June 27, 2016, Governor Jerry Brown signed the State Budget. Further, the Governor did not line-item veto any spending items; thus demonstrating consistent priorities between the Administration and the Legislature.

During the preparation of the enacted state budget, there were various components of the May Revision budget that were either changed, removed, or not included in the enacted budget. Since the districts’ budgets are prepared based on the May Revision, the First Interim incorporates such changes. Illustrated below are the major differences between the Governor’s proposed budget and the state’s enacted budget:

LCFF Gap Funding and Cost-of-Living-Adjustment (COLA): Funding for the LCFF increased to \$2.942 billion rather than to \$2.98 billion as originally projected. Illustrated below is a comparison of the gap funding percentages, and COLA percentages between the proposed and enacted state budget:

Description	2015-16	2016-17	2017-18	2018-19
LCFF Gap Funding % – Proposed	52.20%	54.84%	73.96%	41.22%
LCFF Gap Funding % – Enacted	52.56%	54.18%	72.99%	40.36%
Annual COLA – Proposed	1.02%	0.00%	1.11%	2.42%
Annual COLA – Enacted	1.02%	0.00%	1.11%	2.42%

K-12 Mandate Funding: One-time mandate repayments changed from a total of \$1.4 billion to \$1.28 billion, which continues to be intended as a down payment on outstanding mandate debt, while providing Local Educational Authorities (i.e. school districts, county offices of education, and charter schools) with discretionary resources to support essential investments in education. As a result of the enacted state budget, LEAs are expected to receive approximately \$214 per ADA instead of \$237 per ADA.

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 years 2016-17 and 2017-18.

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 for 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.

2016-17 Newcastle Elementary School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 907
 - Newcastle Elementary – 146 ADA
 - Newcastle Charter – 293 ADA
 - Harvest Ridge Charter – 468 ADA

- ❖ The District's estimated unduplicated pupil percentage for supplemental funding is estimated to be approximately 37%. The percentage will be revised based on actual data.

- ❖ Lottery revenue is estimated to be \$144 per ADA for unrestricted purposes and \$45 per ADA for restricted purposes

- ❖ Mandated Cost Block Grant is \$28 for K-8 ADA.

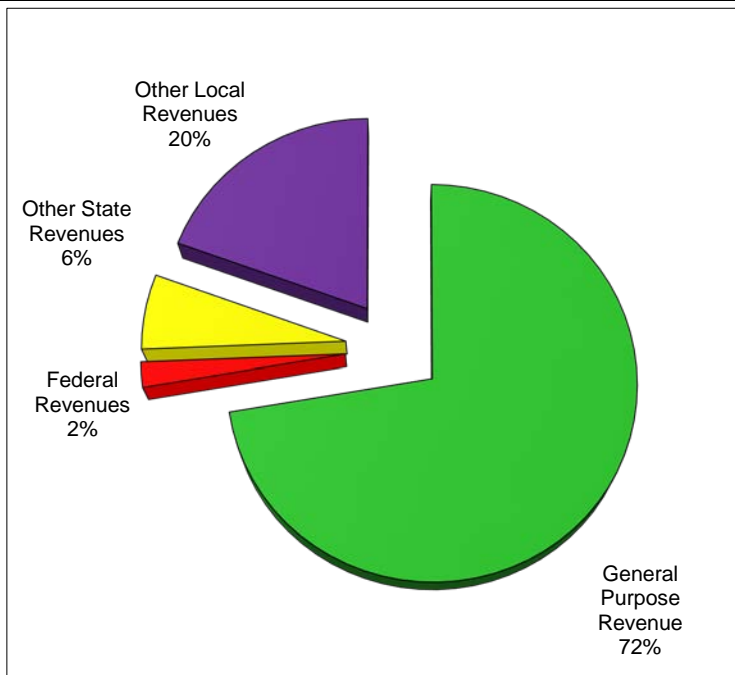
- ❖ One-Time Mandated Cost reimbursement is \$214 per ADA.

- ❖ 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 Charter school is illustrated below:

Description	Amount
General Purpose Revenue	\$6,584,851
Federal Revenues	\$155,842
Other State Revenues	\$834,023
Other Local Revenues	\$380,329
TOTAL	\$7,955,045



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 the EPA by 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 a State 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 general purpose 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 2016-17. 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	Harvest Ridge Charter
BEGINNING BALANCE	\$0	\$0	\$0
BUDGETED EPA REVENUES:			
<i>Estimated EPA Funds</i>	\$185,013	\$380,640	\$604,063
BUDGETED EPA EXPENDITURES:			
<i>Certificated Instructional Salaries and Benefits</i>	\$185,013	\$380,640	\$604,063
	\$0	\$0	\$0
TOTAL	\$185,013	\$380,640	\$604,063
ENDING BALANCE	\$0	\$0	\$0

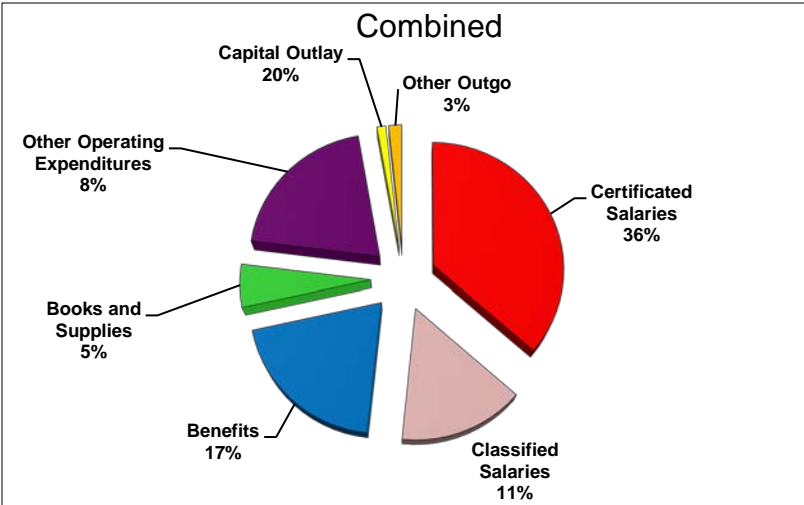
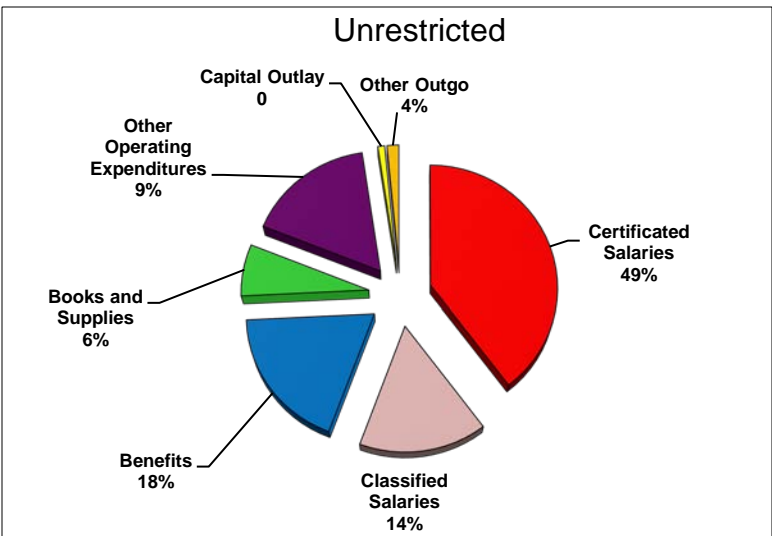
Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore the temporary sales tax increase will expire at the end of calendar year 2016. Due to the improved state of the economy, the sales tax expiration is not expected to have an impact on the EPA revenues received by LEAs.

Operating Expenditure Components

The general and charter funds is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise of approximately 81% of the District’s unrestricted budget, and approximately 64% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$1,855,590	\$2,199,340
Classified Salaries	\$525,907	\$681,200
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$700,110	\$1,030,580
Books and Supplies	\$222,721	\$275,785
Other Operating Expenditures	\$356,219	\$507,761
Capital Outlay	\$0	\$1,224,717
Other Outgo	\$140,988	\$178,741
TOTAL	\$3,801,535	\$6,098,124

The following is a graphical representation of expenditures by percentage:



Contributions to/from Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue:

Description	Amount
Restricted Maintenance Account	\$93,871
Special Education	\$310,358
TOTAL CONTRIBUTIONS	\$404,229

General Fund Summary

The District’s 2016-17 Newcastle Elementary and Newcastle Charter projects an overall surplus of \$1,856,921 resulting in an estimated ending fund balance of \$4,890,646. The components of the District’s fund balance are as follows: revolving cash - \$400; assignments - \$3,569,344; restricted programs - \$320,902; and economic uncertainty - \$915,000. The assignment of ending fund balance, in the amount of \$3,569,344 is reserved for school site modernization plans that will take place in the summer of 2018. A detailed description of the fund balance components is illustrated on the last page of the narrative.

Cash Flow

The majority of Newcastle Elementary School District’s property tax revenue is not funded until June; however, the District is required to disburse the property tax revenue to the charter schools throughout the year. This requires the District to utilize Placer County Treasurer’s dry period financing. Due to the dry period financing from Placer County the District’s general fund will have positive cash flow for this fiscal year.

Fund Summaries

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2017.

FUND	2015-16	Est. Net Change	2016-17
GENERAL (UNRESTRICTED & RESTRICTED)	\$2,903,625	\$1,594,770	\$4,498,395
NEWCASTLE CHARTER SCHOOL	\$130,100	\$262,151	\$392,251
HARVEST RIDGE CHARTER	\$769,905	(\$369,897)	\$400,008
FOOD SERVICE	\$32,759	\$820	\$33,579
DEFERRED MAINTENANCE	\$1,200,000	\$0	\$1,200,000
CAPITAL FACILITIES	\$30,568	(\$2,501)	\$28,067
CAPITAL OUTLAY	\$1,500,000	\$0	\$1,500,000
TOTAL	\$6,566,957	\$1,485,343	\$8,052,300

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors released by the Department of Finance (DOF) for Districts to utilize (2015-16 is illustrated for comparison purposes):

<i>Planning Factor</i>	<i>Fiscal Year</i>			
	2015-16	2016-17	2017-18	2018-19
COLA (DOF)	1.02%	0.00%	1.11%	2.42%
LCFF Gap Funding Percentage (DOF)	52.56%	54.18%	72.99%	40.36%
STRS Employer Rates	10.73%	12.58%	14.43%	16.28%
PERS Employer Rates (PERS Board / Actuary)	11.847%	13.888%	15.50%	17.10%
Lottery – unrestricted per ADA	\$144	\$144	\$144	\$144
Lottery – Prop. 20 per ADA	\$45	\$45	\$45	\$51
Mandated Cost per ADA / One Time Allocations (DOF)	\$529	\$214	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$28	\$28	\$28	\$28
Mandate Block Grant for Charters: K-8 per ADA	\$14	\$14	\$14	\$14
Educator Effectiveness Funding	\$1,466 per Cert. FTE	\$0	\$0	\$0

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 & School Services of California (SSC):

<i>Description</i>	2015-16	2016-17	2017-18	2018-19
COLA (DOF & SSC)	1.02%	0.00%	1.11%	2.42%
LCFF Gap Funding Percentage (DOF)	52.56%	54.18%	72.99%	40.36%
LCFF Gap Funding Percentage (SSC)	52.56%	54.18%	19.30%	34.25%

The changes to general purpose revenues are primarily due to estimated increases in property tax revenue of approximately 3.6%. State aid is estimated to remain unchanged since the District will only receive basic state aid. Education Protection Account, and special education tax revenue is estimated to remain relatively constant. Federal revenue is expected to remain constant for subsequent years. State revenue is expected to decrease from 2016-17 due to the loss of one-time mandate funds. Local revenue is expected to remain relatively constant for subsequent years. Increase of contributions to restricted programs is primarily due to budgeting for restricted step & column increases, as well as for expected pension increases.

Expenditure Assumptions:

Increases in salaries are primarily due to certificated step & column increases of approximately 2%, and classified step increases of approximately 4%.

Assembly Bill 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System. As illustrated below, employer rates will continue to increase until 2020-21 and are expected to bring the retirement system to full funding in about 31 years.

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5							
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Approved	2018-19 Approved	2019-20 Approved	2020-21 Approved
Employer	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.1%
Member (2% at 60)	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.15%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%

Illustrated below are the actual CalPERS rates through 2016-17, and subsequent year projections:

CalPERS Actual and Projected Rates							
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Proposed	2018-19 Projected	2019-20 Projected	2020-21 Projected
Employer	11.771%	11.847%	13.888%	15.50%	17.10%	18.60%	19.80%
Member (Pre-PEPRA)	7%	7%	7%	7%	7%	7%	7%
Member (Post-PEPRA)	6%	6%	6%	6%	6%	6%	6%

Therefore, adjustments to benefits reflect the effects of salary changes noted above, and expected increases to employer pension costs. In addition, H&W benefit costs were increased for 2017-18 in the event the District experiences greater participation in health plans during subsequent years.

Supplies and services are estimated to remain consistent and capital outlay is expected to decrease. Other outgo is expected to remain constant for subsequent years.

Estimated Ending Fund Balances:

During 2017-18, the Newcastle Elementary and Charter School estimates that the General Fund is projected deficit spend \$693,196 with an ending General Fund balance of \$4,197,450.

During 2018-19, the District estimates that the General Fund is projected to deficit spend by \$627,837 resulting in an ending General Fund balance of \$3,569,614.

Amounts over the state mandated reserve of four percent of total General Fund outgo are reserved for the following activities:

Description	2016-17	2017-18	2018-19
Assigned	\$3,569,344	\$3,027,148	\$2,370,312
Remainder / Undesignated	\$0	\$0	\$0
Subtotal	\$3,569,344	\$3,027,148	\$2,370,312
Add: Nonspendable Reserves	\$400	\$400	\$400
Add: Restricted Fund Balance	\$320,902	\$320,902	\$320,902
Committed	\$85,000	\$85,000	\$85,000
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$915,000	\$764,000	\$793,000
Total - Estimated Ending Fund Balance	\$4,890,646	\$4,197,450	\$3,569,614

Conclusion:

Newcastle Elementary School District is anticipating some exciting opportunities in the near future. 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 campus. Harvest Ridge/Placer Academy continues to progress and grow with the success of their programs. Overall our entire district creates unique learning opportunities for student with all different learning styles.

We are anticipating deficit spending in the next two fiscal years and will closely monitor our budget and provide transparency. The 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 directly or indirectly for our students. Each one of you are an integral part of creating this amazing district!

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2016-17 First Interim Budget

Estimated 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	3,953,426	3,746,582					7,700,008
Property Taxes & Misc. Local	435,817	1,953,966					2,389,783
Total General Purpose	4,389,243	5,700,548	-	-	-	-	10,089,791
Federal Revenues	155,842	-	48,000				203,842
Other State Revenues	437,591	639,747	3,000				1,080,338
Other Local Revenues	374,829	10,350	65,000	-	22,200	-	472,379
TOTAL - REVENUES	5,357,505	6,350,645	116,000	-	22,200	-	11,846,350
EXPENDITURES							
Certificated Salaries	1,199,282	2,659,957					3,859,239
Classified Salaries	584,587	380,059	41,814				1,006,460
Employee Benefits (All)	662,215	872,887	16,872				1,551,974
Books & Supplies	174,302	460,416	53,083				687,801
Other Operating Expenses (Services)	133,245	1,575,458	3,411	-			1,712,114
Capital Outlay	971,787	368,190					1,339,977
Other Outgo	82,869	95,872		-	24,701	-	203,442
Direct Support/Indirect Costs	-	-	-				-
TOTAL - EXPENDITURES	3,808,287	6,412,839	115,180	-	24,701	-	10,361,007
EXCESS (DEFICIENCY)	1,549,218	(62,194)	820	-	(2,501)	-	1,485,343
OTHER SOURCES/USES							
Transfers In	45,552	-	-				45,552
Transfers (Out)	-	(45,552)					(45,552)
Net Other Sources (Uses)	-	-					-
Contributions to Restricted Programs	-	-					-
TOTAL - OTHER SOURCES/USES	45,552	(45,552)	-	-	-	-	-
FUND BALANCE INCREASE (DECREASE)	1,594,770	(107,746)	820	-	(2,501)	-	1,485,343
FUND BALANCE							
Beginning Fund Balance	2,903,625	900,005	32,759	1,200,000	30,568	1,500,000	6,566,957
Ending Balance, June 30	4,498,395	792,259	33,579	1,200,000	28,067	1,500,000	8,052,300

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2016-17 First Interim Budget

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

Description	Newcastle Elementary			Newcastle Charter			Harvest Ridge Charter			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES										
General Purpose (LCFF) Revenues:										
State Aid and EPA	3,953,426		3,953,426	1,442,704	-	1,442,704	2,303,878	-	2,303,878	7,700,008
Property Taxes & Misc. Local	376,477	59,340	435,817	752,904	-	752,904	1,201,062	-	1,201,062	2,389,783
Total General Purpose	4,329,903	59,340	4,389,243	2,195,608	-	2,195,608	3,504,940	-	3,504,940	10,089,791
Federal Revenues	-	155,842	155,842	-	-	-	-	-	-	155,842
Other State Revenues	54,178	383,413	437,591	104,110	292,322	396,432	162,552	80,763	243,315	1,077,338
Other Local Revenues	231,741	143,088	374,829	5,500	-	5,500	4,850	-	4,850	385,179
TOTAL - REVENUES	4,615,822	741,683	5,357,505	2,305,218	292,322	2,597,540	3,672,342	80,763	3,753,105	11,708,150
EXPENDITURES										
Certificated Salaries	855,532	343,750	1,199,282	1,000,058	-	1,000,058	1,659,899	-	1,659,899	3,859,239
Classified Salaries	429,294	155,293	584,587	96,613	-	96,613	275,421	8,025	283,446	964,646
Employee Benefits (All)	408,034	254,181	662,215	292,076	76,289	368,365	502,755	1,767	504,522	1,535,102
Books & Supplies	132,439	41,863	174,302	90,282	11,201	101,483	338,466	20,467	358,933	634,718
Other Operating Expenses (Services)	(2,810)	136,055	133,245	359,029	15,487	374,516	1,192,847	8,095	1,200,942	1,708,703
Capital Outlay	-	971,787	971,787	-	252,930	252,930	42,760	72,500	115,260	1,339,977
Other Outgo	45,116	37,753	82,869	95,872	-	95,872	-	-	-	178,741
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-	-	-
TOTAL - EXPENDITURES	1,867,605	1,940,682	3,808,287	1,933,930	355,907	2,289,837	4,012,148	110,854	4,123,002	10,221,126
EXCESS (DEFICIENCY)	2,748,217	(1,198,999)	1,549,218	371,288	(63,585)	307,703	(339,806)	(30,091)	(369,897)	1,487,024
OTHER SOURCES/USES										
Transfers In	45,552		45,552			-			-	45,552
Transfers (Out)	-		-	(45,552)		(45,552)			-	(45,552)
Net Other Sources (Uses)			-			-			-	-
Contributions (to Restricted Programs)	(404,229)	404,229	-	-	-	-	(13,234)	13,234	-	-
TOTAL - OTHER SOURCES/USES	(358,677)	404,229	45,552	(45,552)	-	(45,552)	(13,234)	13,234	-	-
FUND BALANCE INCREASE (DECREASE)	2,389,540	(794,770)	1,594,770	325,736	(63,585)	262,151	(353,040)	(16,857)	(369,897)	1,487,024
FUND BALANCE										
Beginning Fund Balance	1,815,067	1,088,558	2,903,625	39,401	90,699	130,100	709,410	60,495	769,905	3,803,630
Ending Balance, June 30	4,204,607	293,788	4,498,395	365,137	27,114	392,251	356,370	43,638	400,008	5,290,654

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2016-17 First Interim Budget

Newcastle Elementary Report Comparison

Description	Adopted Budget			1st Interim Budget			Variance			
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
REVENUES										
General Purpose Revenue	1,175,191	56,219	1,231,410	4,329,903	59,340	4,389,243	3,154,712	3,121	3,157,833	A
Federal Revenue	0	110,115	110,115	0	155,842	155,842	0	45,727	45,727	
State Revenue	55,521	134,810	190,331	54,178	383,413	437,591	(1,343)	248,603	247,260	B
Local Revenue	175,141	140,609	315,750	231,741	143,088	374,829	56,600	2,479	59,079	B
Total Revenues	1,405,853	441,753	1,847,606	4,615,822	741,683	5,357,505	3,209,969	299,930	3,509,899	
EXPENDITURES										
Certificated Salaries	805,639	331,239	1,136,878	855,532	343,750	1,199,282	49,893	12,511	62,404	C
Classified Salaries	381,805	135,830	517,635	429,294	155,293	584,587	47,489	19,463	66,952	C
Benefits	367,428	243,857	611,285	408,034	254,181	662,215	40,606	10,324	50,930	C
Books and Supplies	116,650	41,036	157,686	132,439	41,863	174,302	15,789	827	16,616	
Other Services & Oper. Expenses	(354,475)	(12,994)	(367,469)	(2,810)	136,055	133,245	351,665	149,049	500,714	D
Capital Outlay	0	0	0	0	971,787	971,787	0	971,787	971,787	E
Other Outgo 7xxx	45,116	8,000	53,116	45,116	37,753	82,869	0	29,753	29,753	
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0	
Total Expenditures	1,362,163	746,968	2,109,131	1,867,605	1,940,682	3,808,287	505,442	1,193,714	1,699,156	
Excess / (Deficiency)	43,690	(305,215)	(261,525)	2,748,217	(1,198,999)	1,549,218	2,704,527	(893,784)	1,810,743	
OTHER SOURCES/USES										
Transfers In	45,552	0	45,552	45,552	0	45,552	0	0	0	
Transfers Out	0	0	0	0	0	0	0	0	0	
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0	
Contributions to Restricted	(236,229)	236,229	0	(404,229)	404,229	0	(168,000)	168,000	0	F
Total Financing Sources/Uses	(190,677)	236,229	45,552	(358,677)	404,229	45,552	(168,000)	168,000	0	
Net Increase (Decrease)	(146,987)	(68,986)	(215,973)	2,389,540	(794,770)	1,594,770	2,536,527	(725,784)	1,810,743	
FUND BALANCE, RESERVES										
Beginning Balance	1,114,951	402,274	1,517,225	1,815,067	1,088,558	2,903,625	700,116	686,284	1,386,400	
Ending Balance	967,964	333,288	1,301,252	4,204,607	293,788	4,498,395	3,236,643	(39,500)	3,197,143	
Nonspendable (Revolving Cash)	0		0	400		400	400	0	400	
Restricted		333,288	333,288		293,788	293,788	0	(39,500)	(39,500)	
Committed			0	85,000		85,000	85,000	0	85,000	
Assigned	379,964		379,964	3,204,207		3,204,207	2,824,243	0	2,824,243	G
Unassigned - REU	588,000		588,000	915,000		915,000	327,000	0	327,000	
Unassigned - Other	0	0	0	0	0	0	0	0	0	
Total - Fund Balance	967,964	333,288	1,301,252	4,204,607	293,788	4,498,395	3,236,643	(39,500)	3,197,143	

Notes:

A - This increase to revenue is due to the Basic Aid Supplement Adjustment funds that are outside of the LCFF Calculation. These funds were not included in the original budget because of the uncertainty in receiving them. Once the allocation was shown on the Newcastle Elementary School District's State Aid funding document the funds were budgeted into the general fund and will be assigned in ending fund balance for phase two of the school modernization plan.

B - Increase in restricted State revenue is due to California Clean Energy Jobs Act being budgeted for ongoing projects. Increase in local revenue is due to increased interest earnings on additional Basic Aid Supplement Charter School Adjustment Fund

C- Negotiated Salary increase for 15/16 and 16/17 not settled until August 2016 - see assigned fund balance in budget document

D - Due to directly charging expenses to Newcastle Charter School, the transfers of expenses between funds were reduced.

E - This increase in expenses related to Proposition 39 Energy Efficiency project utilizes State Proposition 39 funds and capital lease loan

F - General fund contribution increased primarily due to capital outlay expenses and special education. Revenues from charters for special education billbacks have not been included since various determining factors are not known at this time. Sources from charter schools will be factored in at 2nd interim which will reduce a portion of the contribution.

G - Ending Fund Balance to be Assigned to phase 2 of the modernization project to take place in the summer of 17/18

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2016-17 First Interim Budget

Newcastle Charter Report Comparison

Description	Adopted Budget			1st Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	2,260,985	0	2,260,985	2,195,608	0	2,195,608	(65,377)	0	(65,377) A
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	106,818	87,490	194,308	104,110	292,322	396,432	(2,708)	204,832	202,124 B
Local Revenue	5,500	0	5,500	5,500	0	5,500	0	0	0
Total Revenues	2,373,303	87,490	2,460,793	2,305,218	292,322	2,597,540	(68,085)	204,832	136,747
EXPENDITURES									
Certificated Salaries	962,146	0	962,146	1,000,058	0	1,000,058	37,912	0	37,912 C
Classified Salaries	81,084	0	81,084	96,613	0	96,613	15,529	0	15,529 C
Benefits	269,198	76,289	345,487	292,076	76,289	368,365	22,878	0	22,878 C
Books and Supplies	84,786	11,201	95,987	90,282	11,201	101,483	5,496	0	5,496
Other Services & Oper. Expenses	739,214	0	739,214	359,029	15,487	374,516	(380,185)	15,487	(364,698) D
Capital Outlay	0	0	0	0	252,930	252,930	0	252,930	252,930 E
Other Outgo 7xxx	95,871	0	95,871	95,872	0	95,872	1	0	1
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	2,232,299	87,490	2,319,789	1,933,930	355,907	2,289,837	(298,369)	268,417	(29,952)
Excess / (Deficiency)	141,004	0	141,004	371,288	(63,585)	307,703	230,284	(63,585)	166,699
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,552)	0	(45,552)	(45,552)	0	(45,552)	0	0	0
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	(45,552)	0	(45,552)	(45,552)	0	(45,552)	0	0	0
Net Increase (Decrease)	95,452	0	95,452	325,736	(63,585)	262,151	230,284	(63,585)	166,699
FUND BALANCE, RESERVES									
Beginning Balance	45,645	78,846	124,491	39,401	90,699	130,100	(6,244)	11,853	5,609
Ending Balance	141,097	78,846	219,943	365,137	27,114	392,251	224,040	(51,732)	172,308
Nonspendable (Revolving Cash)			0			0	0	0	0
Restricted		63,359	63,359		27,114	27,114	0	(36,245)	(36,245)
Committed			0			0	0	0	0
Assigned	141,097		141,097	365,137		365,137	224,040	0	224,040
Unassigned - REU			0	0		0	0	0	0
Unassigned - Other	0	15,487	15,487	0	0	0	0	(15,487)	(15,487)
Total - Fund Balance	141,097	78,846	219,943	365,137	27,114	392,251	224,040	(51,732)	172,308

Notes:

A - Average Daily Attendance is lower than anticipated during budget development.

B - Budget was created for Prop 39 Funding

C - Negotiated Salary increase for 15/16 and 16/17 not settled until August 2016 - see assigned fund balance in budget document

D - Transfers of expenses between Newcastle Elementary and Newcastle Charter were reduced because expenses are now directly funded to Newcastle Charter School

E - Budget was created for Prop 39 Expenses

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2016-17 First Interim Budget

Newcastle Elementary/Charter Report Comparison

Description	Adopted Budget			1st Interim Budget			Variance			
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
REVENUES										
General Purpose Revenue	3,436,176	56,219	3,492,395	6,525,511	59,340	6,584,851	3,089,335	3,121	3,092,456	A
Federal Revenue	0	110,115	110,115	0	155,842	155,842	0	45,727	45,727	
State Revenue	162,339	222,300	384,639	158,288	675,735	834,023	(4,051)	453,435	449,384	B
Local Revenue	180,641	140,609	321,250	237,241	143,088	380,329	56,600	2,479	59,079	
Total Revenues	3,779,156	529,243	4,308,399	6,921,040	1,034,005	7,955,045	3,141,884	504,762	3,646,646	
EXPENDITURES										
Certificated Salaries	1,767,785	331,239	2,099,024	1,855,590	343,750	2,199,340	87,805	12,511	100,316	
Classified Salaries	462,889	135,830	598,719	525,907	155,293	681,200	63,018	19,463	82,481	
Benefits	636,626	320,146	956,772	700,110	330,470	1,030,580	63,484	10,324	73,808	
Books and Supplies	201,436	52,237	253,673	222,721	53,064	275,785	21,285	827	22,112	
Other Services & Oper. Expenses	384,739	(12,994)	371,745	356,219	151,542	507,761	(28,520)	164,536	136,016	
Capital Outlay	0	0	0	0	1,224,717	1,224,717	0	1,224,717	1,224,717	C
Other Outgo 7xxx	140,987	8,000	148,987	140,988	37,753	178,741	1	29,753	29,754	
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0	
Total Expenditures	3,594,462	834,458	4,428,920	3,801,535	2,296,589	6,098,124	207,073	1,462,131	1,669,204	
Excess / (Deficiency)	184,694	(305,215)	(120,521)	3,119,505	(1,262,584)	1,856,921	2,934,811	(957,369)	1,977,442	
OTHER SOURCES/USES										
Transfers In	45,552	0	45,552	45,552	0	45,552	0	0	0	
Transfers Out	(45,552)	0	(45,552)	(45,552)	0	(45,552)	0	0	0	
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0	
Contributions to Restricted	(236,229)	236,229	0	(404,229)	404,229	0	(168,000)	168,000	0	
Total Financing Sources/Uses	(236,229)	236,229	0	(404,229)	404,229	0	(168,000)	168,000	0	
Net Increase (Decrease)	(51,535)	(68,986)	(120,521)	2,715,276	(858,355)	1,856,921	2,766,811	(789,369)	1,977,442	
FUND BALANCE, RESERVES										
Beginning Balance	1,160,596	481,120	1,641,716	1,854,468	1,179,257	3,033,725	693,872	698,137	1,392,009	
Ending Balance	1,109,061	412,134	1,521,195	4,569,744	320,902	4,890,646	3,460,683	(91,232)	3,369,451	
Nonspendable (Revolving Cash)	0	0	0	400	0	400	400	0	400	
Restricted	0	396,647	396,647	0	320,902	320,902	0	(75,745)	(75,745)	
Committed	0	0	0	85,000	0	85,000	85,000	0	85,000	
Assigned	521,061	0	521,061	3,569,344	0	3,569,344	3,048,283	0	3,048,283	
Unassigned - REU	588,000	0	588,000	915,000	0	915,000	327,000	0	327,000	
Unassigned - Other	0	15,487	15,487	0	0	0	0	(15,487)	(15,487)	
Total - Fund Balance	1,109,061	412,134	1,521,195	4,569,744	320,902	4,890,646	3,460,683	(91,232)	3,369,451	

Notes:

A - This increase to revenue is due to the Basic Aid Supplement Adjustment funds that are outside of the LCFF Calculation. These funds were not included in the budget because of the uncertainty in receiving them. Once the allocation was shown on the Newcastle Elementary School District's State Aid funding document the funds were budgeted into the general fund and will be assigned in ending fund balance for phase 2 of our school modernization plan.

B - Increase in restricted State revenue is due to California Clean Energy Funding being budgeted for ongoing projects. Increase in local revenue that is due to increased interest earnings on additional Basic Aid Supplement Funds.

C - Budget was created for supplemental projects related to the Prop 39 Energy Efficiency project using State funds and capital finance loan

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2016-17 First Interim Budget

Harvest Ridge Report Comparison

Description	Adopted Budget			1st Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	3,626,888	0	3,626,888	3,504,940	0	3,504,940	(121,948)	0	(121,948) A
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	177,847	20,664	198,511	162,552	80,763	243,315	(15,295)	60,099	44,804 B
Local Revenue	4,850	0	4,850	4,850	0	4,850	0	0	0
Total Revenues	3,809,585	20,664	3,830,249	3,672,342	80,763	3,753,105	(137,243)	60,099	(77,144)
EXPENDITURES									
Certificated Salaries	1,641,630	0	1,641,630	1,659,899	0	1,659,899	18,269	0	18,269
Classified Salaries	247,291	0	247,291	275,421	8,025	283,446	28,130	8,025	36,155
Benefits	499,313	0	499,313	502,755	1,767	504,522	3,442	1,767	5,209
Books and Supplies	278,424	17,759	296,183	338,466	20,467	358,933	60,042	2,708	62,750 C
Other Services & Oper. Expenses	1,156,308	500	1,156,808	1,192,847	8,095	1,200,942	36,539	7,595	44,134 C
Capital Outlay	186,091	0	186,091	42,760	72,500	115,260	(143,331)	72,500	(70,831) D
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	4,009,057	18,259	4,027,316	4,012,148	110,854	4,123,002	3,091	92,595	95,686
Excess / (Deficiency)	(199,472)	2,405	(197,067)	(339,806)	(30,091)	(369,897)	(140,334)	(32,496)	(172,830)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(734)	734	0	(13,234)	13,234	0	(12,500)	12,500	0
Total Financing Sources/Uses	(734)	734	0	(13,234)	13,234	0	(12,500)	12,500	0
Net Increase (Decrease)	(200,206)	3,139	(197,067)	(353,040)	(16,857)	(369,897)	(152,834)	(19,996)	(172,830)
FUND BALANCE, RESERVES									
Beginning Balance	508,298	50,792	559,090	709,410	60,495	769,905	201,112	9,703	210,815
Ending Balance	308,092	53,931	362,023	356,370	43,638	400,008	48,278	(10,293)	37,985
Nonspendable (Revolving Cash)			0			0	0	0	0
Restricted		53,931	53,931		43,638	43,638	0	(10,293)	(10,293)
Committed			0			0	0	0	0
Assigned	308,092		308,092	356,370		356,370	48,278	0	48,278
Unassigned - REU			0			0	0	0	0
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	308,092	53,931	362,023	356,370	43,638	400,008	48,278	(10,293)	37,985

Notes:

A - Average Daily Attendance is lower than anticipated during budget development

B - Budget was created for Proposition 39 Funding

C - Increase in supplies and services is due to additional class at Placer Academy

D - Budget was created for moving Placer Academy which has been put on temporarily suspended for 2016/2017

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2016-17 First Interim Budget

Newcastle Elementary Multi-Year Projection

Description	2016-17 Projected Budget			2017-18 Projected Budget			2018-19 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	4,329,903	59,340	4,389,243	1,239,104	59,340	1,298,444	1,231,845	59,340	1,291,185
Federal Revenue (B)	0	155,842	155,842	0	118,032	118,032	0	118,032	118,032
State Revenue (C)	54,178	383,413	437,591	25,430	180,369	205,799	24,428	180,369	204,797
Local Revenue (D)	231,741	143,088	374,829	171,059	143,088	314,147	171,059	143,088	314,147
Total Revenues	4,615,822	741,683	5,357,505	1,435,593	500,829	1,936,422	1,427,332	500,829	1,928,161
EXPENDITURES									
Certificated Salaries (E)	855,532	343,750	1,199,282	874,354	351,313	1,225,667	893,590	359,042	1,252,632
Classified Salaries (F)	429,294	155,293	584,587	446,466	161,505	607,971	464,325	167,965	632,290
Benefits (G)	408,034	254,181	662,215	436,496	265,477	701,973	476,875	280,875	757,750
Books and Supplies	132,439	41,863	174,302	132,439	41,863	174,302	132,439	41,863	174,302
Other Services & Oper. Exp	(2,810)	136,055	133,245	(2,810)	142,858	140,048	(2,810)	150,001	147,191
Capital Outlay (H)	0	971,787	971,787	0	0	0	0	0	0
Other Outgo 7xxx	45,116	37,753	82,869	61,116	39,641	100,757	61,116	39,641	100,757
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	1,867,605	1,940,682	3,808,287	1,948,061	1,002,657	2,950,718	2,025,535	1,039,387	3,064,922
Excess / (Deficiency)	2,748,217	(1,198,999)	1,549,218	(512,468)	(501,828)	(1,014,296)	(598,203)	(538,558)	(1,136,761)
OTHER SOURCES/USES									
Transfers In	45,552	0	45,552	45,552	0	45,552	271,561	0	271,561
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(404,229)	404,229	0	(501,828)	501,828	0	(538,558)	538,558	0
Total Financing Sources/Uses	(358,677)	404,229	45,552	(456,276)	501,828	45,552	(266,997)	538,558	271,561
Net Increase (Decrease)	2,389,540	(794,770)	1,594,770	(968,744)	0	(968,744)	(865,200)	0	(865,200)
FUND BALANCE, RESERVES									
Beginning Balance	1,815,067	1,088,558	2,903,625	4,204,607	293,788	4,498,395	3,235,863	293,788	3,529,651
Ending Balance	4,204,607	293,788	4,498,395	3,235,863	293,788	3,529,651	2,370,663	293,788	2,664,451
Nonspendable (Revolving Cash)	400	0	400	400	0	400	400	0	400
Restricted	0	293,788	293,788	0	293,788	293,788	0	293,788	293,788
Committed	85,000	0	85,000	85,000	0	85,000	85,000	0	85,000
Assigned (I)	3,204,207	0	3,204,207	2,386,463	0	2,386,463	1,492,263	0	1,492,263
Unassigned - REU (J)	915,000	0	915,000	764,000	0	764,000	793,000	0	793,000
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	4,204,607	293,788	4,498,395	3,235,863	293,788	3,529,651	2,370,663	293,788	2,664,451

Notes:

(A) 2016/2017 includes funds from the School District Basic Aid Supplement Funding which has not been carried through the out years. The District anticipates enrollment to remain relatively constant.

(B) Federal revenue is expected to decrease from 16-17 since amounts for 16-17 include amounts carried over from 2015-16.

(C) State revenue is expected to decrease from 2017-18 since a significant portion of the 16-17 state revenue consisted of one time mandate funds.

(D) Local revenue increased in 16/17 due to interest earnings on School District Basic Aid Supplement Funds

(E) Increases are primarily due to certificated step increases of approximately 2.2%.

(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 17-18 and 18-19

* PERS is expected to increase by 1.6% in 17-18 and 18-19.

(H) Capital outlay relating to the Proposition 39 Energy Efficiency Act is expected to be completed by the end of 2016/2017 fiscal year.

(I) A majority of the assigned balance will be in reserve for Phase 2 of the modernization plan to Newcastle Elementary School to be done in Summer of 2018

(J) REU - Reserve for economic uncertainty takes Newcastle Charter School expenses into account

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2016-17 First Interim Budget

Newcastle Charter Multi-Year Projection

Description	2016-17 Projected Budget			2017-18 Projected Budget			2018-19 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,195,608	0	2,195,608	2,314,591	0	2,314,591	2,349,494	0	2,349,494
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	104,110	292,322	396,432	49,078	89,978	139,056	49,078	89,978	139,056
Local Revenue	5,500	0	5,500	5,500	0	5,500	5,500	0	5,500
Total Revenues	2,305,218	292,322	2,597,540	2,369,169	89,978	2,459,147	2,404,072	89,978	2,494,050
EXPENDITURES									
Certificated Salaries (C)	1,000,058	0	1,000,058	1,022,059	0	1,022,059	1,044,544	0	1,044,544
Classified Salaries (D)	96,613	0	96,613	100,478	0	100,478	104,497	0	104,497
Benefits (E)	292,076	76,289	368,365	316,398	76,289	392,687	344,132	76,289	420,421
Books and Supplies	90,282	11,201	101,483	90,282	11,201	101,483	90,282	11,201	101,483
Other Services & Oper. Exp	359,029	15,487	374,516	376,980	2,488	379,468	395,829	2,488	398,317
Capital Outlay	0	252,930	252,930	0	0	0	0	0	0
Other Outgo 7xxx	95,872	0	95,872	141,872	0	141,872	141,872	0	141,872
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	1,933,930	355,907	2,289,837	2,048,069	89,978	2,138,047	2,121,156	89,978	2,211,134
Excess / (Deficiency)	371,288	(63,585)	307,703	321,100	0	321,100	282,916	0	282,916
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,552)	0	(45,552)	(45,552)	0	(45,552)	(45,552)	0	(45,552)
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	(45,552)	0	(45,552)	(45,552)	0	(45,552)	(45,552)	0	(45,552)
Net Increase (Decrease)	325,736	(63,585)	262,151	275,548	0	275,548	237,364	0	237,364
FUND BALANCE, RESERVES									
Beginning Balance	39,401.00	90,699	130,100	365,137	27,114	392,251	640,685.000	27,114.000	667,799
Ending Balance	365,137.00	27,114	392,251	640,685.00	27,114	667,799	878,049.000	27,114.000	905,163
Nonspendable (Revolving Cash)	0	0	0			0			0
Restricted	0	27,114	27,114		27,114	27,114		27,114.000	27,114
Committed	0	0	0			0			0
Assigned	365,137	0	365,137	640,685		640,685	878,049.000		878,049
Unassigned - REU	0	0	0			0			0
Unassigned - Other	0	0	0	0	0	0	0.000	0.000	0
Total - Fund Balance	365,137	27,114	392,251	640,685	27,114	667,799	878,049	27,114	905,163

Notes:

- (A) The District anticipates enrollment to remain relatively constant.
- (B) State revenue is expected to decrease from 2016-17 since a portion of the state revenue consisted of one time mandate.
- (C) Increases are due to certificated step increases of approximately 2.2%
- (D) Increases are primarily due to classified step increases of approximately 4.0%.
- (E) 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 17-18 and 18-19
 - * PERS is expected to increase by 1.6% in 17-18 and 18-19.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2016-17 First Interim Budget

Newcastle Elementary/Charter Multi-Year Projection

Description	2016-17 Projected Budget			2017-18 Projected Budget			2018-19 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	6,525,511	59,340	6,584,851	3,553,695	59,340	3,613,035	3,581,339	59,340	3,640,679
Federal Revenue	0	155,842	155,842	0	118,032	118,032	0	118,032	118,032
State Revenue	158,288	675,735	834,023	74,508	270,347	344,855	73,506	270,347	343,853
Local Revenue	237,241	143,088	380,329	176,559	143,088	319,647	176,559	143,088	319,647
Total Revenues	6,921,040	1,034,005	7,955,045	3,804,762	590,807	4,395,569	3,831,404	590,807	4,422,211
EXPENDITURES									
Certificated Salaries	1,855,590	343,750	2,199,340	1,896,413	351,313	2,247,726	1,938,134	359,042	2,297,176
Classified Salaries	525,907	155,293	681,200	546,944	161,505	708,449	568,822	167,965	736,787
Benefits	700,110	330,470	1,030,580	752,894	341,766	1,094,660	821,007	357,164	1,178,171
Books and Supplies	222,721	53,064	275,785	222,721	53,064	275,785	222,721	53,064	275,785
Other Services & Oper. Exp	356,219	151,542	507,761	374,170	145,346	519,516	393,019	152,489	545,508
Capital Outlay	0	1,224,717	1,224,717	0	0	0	0	0	0
Other Outgo 7xxx	140,988	37,753	178,741	202,988	39,641	242,629	202,988	39,641	242,629
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	3,801,535	2,296,589	6,098,124	3,996,130	1,092,635	5,088,765	4,146,691	1,129,365	5,276,056
Excess / (Deficiency)	3,119,505	(1,262,584)	1,856,921	(191,368)	(501,828)	(693,196)	(315,287)	(538,558)	(853,845)
OTHER SOURCES/USES									
Transfers In	45,552	0	45,552	45,552	0	45,552	271,561	0	271,561
Transfers Out	(45,552)	0	(45,552)	(45,552)	0	(45,552)	(45,552)	0	(45,552)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(404,229)	404,229	0	(501,828)	501,828	0	(538,558)	538,558	0
Total Financing Sources/Uses	(404,229)	404,229	0	(501,828)	501,828	0	(312,549)	538,558	226,009
Net Increase (Decrease)	2,715,276	(858,355)	1,856,921	(693,196)	0	(693,196)	(627,836)	0	(627,836)
FUND BALANCE, RESERVES									
Beginning Balance	1,854,468	1,179,257	3,033,725	4,569,744	320,902	4,890,646	3,876,548	320,902	4,197,450
Ending Balance	4,569,744	320,902	4,890,646	3,876,548	320,902	4,197,450	3,248,712	320,902	3,569,614
Nonspendable (Revolving Cash)	400	0	400	400	0	400	400	0	400
Restricted	0	320,902	320,902	0	320,902	320,902	0	320,902	320,902
Committed	85,000	0	85,000	85,000	0	85,000	85,000	0	85,000
Assigned	3,569,344	0	3,569,344	3,027,148	0	3,027,148	2,370,312	0	2,370,312
Unassigned - REU	915,000	0	915,000	764,000	0	764,000	793,000	0	793,000
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	4,569,744	320,902	4,890,646	3,876,548	320,902	4,197,450	3,248,712	320,902	3,569,614

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2016-17 Original Budget	2016-17 Board Approved Operating Budget	2016-17 Actuals to Date	2016-17 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund	G	G	G	G
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund			G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects			G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,175,191.00	1,175,191.00	135,419.60	4,329,903.00	3,154,712.00	268.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	55,521.00	55,521.00	1,726.82	54,178.00	(1,343.00)	-2.4%
4) Other Local Revenue		8600-8799	175,141.00	175,141.00	17,771.74	231,741.00	56,600.00	32.3%
5) TOTAL, REVENUES			1,405,853.00	1,405,853.00	154,918.16	4,615,822.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	805,639.00	805,639.00	268,759.63	855,532.00	(49,893.00)	-6.2%
2) Classified Salaries		2000-2999	381,805.00	381,805.00	131,250.94	429,294.00	(47,489.00)	-12.4%
3) Employee Benefits		3000-3999	367,428.00	367,428.00	99,878.82	408,034.00	(40,606.00)	-11.1%
4) Books and Supplies		4000-4999	116,650.00	116,650.00	30,221.64	132,439.00	(15,789.00)	-13.5%
5) Services and Other Operating Expenditures		5000-5999	(354,475.00)	(354,475.00)	97,468.71	(2,810.00)	(351,665.00)	99.2%
6) Capital Outlay		6000-6999	0.00	0.00	887.76	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	45,116.00	45,116.00	99,253.87	45,116.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,362,163.00	1,362,163.00	727,721.37	1,867,605.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,690.00	43,690.00	(572,803.21)	2,748,217.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,552.00	45,552.00	0.76	45,552.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(236,229.00)	(236,229.00)	0.00	(404,229.00)	(168,000.00)	71.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(190,677.00)	(190,677.00)	0.76	(358,677.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(146,987.00)	(146,987.00)	(572,802.45)	2,389,540.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,114,951.00	1,114,951.00		1,815,067.00	700,116.00	62.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,114,951.00	1,114,951.00		1,815,067.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,114,951.00	1,114,951.00		1,815,067.00		
2) Ending Balance, June 30 (E + F1e)			967,964.00	967,964.00		4,204,607.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	400.00	400.00		400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	10,312.72		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	85,000.00	85,000.00		85,000.00		
d) Assigned								
Other Assignments		9780	339,644.00	339,644.00		3,204,207.00		
15-16 Tentative Increase in 15-16	0000	9780	73,600.00					
15-16 Tentative Increase in 16-17	0000	9780	73,600.00					
16-17 Tentative Increase in 16-17	0000	9780	55,200.00					
Deferred Maintenance	0000	9780	133,233.00					
15-16 Tentative Increase in 15-16	0000	9780		73,600.00				
15-16 Tentative Increase in 16-17	0000	9780		73,600.00				
16-17 Tentative Increase in 16-17	0000	9780		55,200.00				
Deferred Maintenance	0000	9780		133,233.00				
EPA	1400	9780		1,872.00				
Phase 2 of Modernization Plan For Sum	0000	9780				3,204,207.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	542,920.00	532,607.28		915,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	751,039.00	751,039.00	1,079,916.00	3,768,413.00	3,017,374.00	401.8%
Education Protection Account State Aid - Current Year		8012	178,415.00	178,415.00	45,025.00	185,013.00	6,598.00	3.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,186.00	7,186.00	0.00	7,056.00	(130.00)	-1.8%
Timber Yield Tax		8022	974.00	974.00	0.00	276.00	(698.00)	-71.7%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	858,588.00	858,588.00	0.00	886,095.00	27,507.00	3.2%
Unsecured Roll Taxes		8042	19,739.00	19,739.00	20,709.72	20,642.00	903.00	4.6%
Prior Years' Taxes		8043	536.00	536.00	3.12	295.00	(241.00)	-45.0%
Supplemental Taxes		8044	150,211.00	150,211.00	2,029.24	205,203.00	54,992.00	36.6%
Education Revenue Augmentation Fund (ERAF)		8045	3,063,555.00	3,063,555.00	0.00	4,617,301.00	1,553,746.00	50.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,030,243.00	5,030,243.00	1,147,683.08	9,690,294.00	4,660,051.00	92.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,855,052.00)	(3,855,052.00)	(1,012,263.48)	(5,360,391.00)	(1,505,339.00)	39.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,175,191.00	1,175,191.00	135,419.60	4,329,903.00	3,154,712.00	268.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	36,403.00	36,403.00	0.00	33,062.00	(3,341.00)	-9.2%
Lottery - Unrestricted and Instructional Materials		8560	19,118.00	19,118.00	362.14	21,116.00	1,998.00	10.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	1,364.68	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			55,521.00	55,521.00	1,726.82	54,178.00	(1,343.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	42,000.00	42,000.00	0.00	42,000.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	17,356.66	55,000.00	52,000.00	1733.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	93,059.00	93,059.00	0.00	93,059.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	33,582.00	33,582.00	415.08	38,182.00	4,600.00	13.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175,141.00	175,141.00	17,771.74	231,741.00	56,600.00	32.3%
TOTAL, REVENUES			1,405,853.00	1,405,853.00	154,918.16	4,615,822.00	3,209,969.00	228.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	567,889.00	567,889.00	171,541.98	566,848.00	1,041.00	0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	237,750.00	237,750.00	88,599.88	256,684.00	(18,934.00)	-8.0%
Other Certificated Salaries		1900	0.00	0.00	8,617.77	32,000.00	(32,000.00)	New
TOTAL, CERTIFICATED SALARIES			805,639.00	805,639.00	268,759.63	855,532.00	(49,893.00)	-6.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	47,053.00	47,053.00	7,934.55	55,635.00	(8,582.00)	-18.2%
Classified Support Salaries		2200	31,756.00	31,756.00	16,620.43	36,078.00	(4,322.00)	-13.6%
Classified Supervisors' and Administrators' Salaries		2300	139,622.00	139,622.00	49,332.16	147,997.00	(8,375.00)	-6.0%
Clerical, Technical and Office Salaries		2400	139,167.00	139,167.00	50,202.72	160,411.00	(21,244.00)	-15.3%
Other Classified Salaries		2900	24,207.00	24,207.00	7,161.08	29,173.00	(4,966.00)	-20.5%
TOTAL, CLASSIFIED SALARIES			381,805.00	381,805.00	131,250.94	429,294.00	(47,489.00)	-12.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	102,205.00	102,205.00	33,518.20	110,643.00	(8,438.00)	-8.3%
PERS		3201-3202	46,702.00	46,702.00	16,612.44	55,648.00	(8,946.00)	-19.2%
OASDI/Medicare/Alternative		3301-3302	38,087.00	38,087.00	13,152.15	43,792.00	(5,705.00)	-15.0%
Health and Welfare Benefits		3401-3402	115,576.00	115,576.00	33,083.31	126,343.00	(10,767.00)	-9.3%
Unemployment Insurance		3501-3502	563.00	563.00	190.97	643.00	(80.00)	-14.2%
Workers' Compensation		3601-3602	9,335.00	9,335.00	3,279.63	10,815.00	(1,480.00)	-15.9%
OPEB, Allocated		3701-3702	53,802.00	53,802.00	(828.00)	57,528.00	(3,726.00)	-6.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,158.00	1,158.00	870.12	2,622.00	(1,464.00)	-126.4%
TOTAL, EMPLOYEE BENEFITS			367,428.00	367,428.00	99,878.82	408,034.00	(40,606.00)	-11.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,700.00	21,700.00	0.00	21,700.00	0.00	0.0%
Books and Other Reference Materials		4200	800.00	800.00	837.00	850.00	(50.00)	-6.3%
Materials and Supplies		4300	56,228.00	56,228.00	17,034.37	60,217.00	(3,989.00)	-7.1%
Noncapitalized Equipment		4400	37,922.00	37,922.00	12,350.27	49,672.00	(11,750.00)	-31.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			116,650.00	116,650.00	30,221.64	132,439.00	(15,789.00)	-13.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,007.00	20,007.00	2,129.23	20,607.00	(600.00)	-3.0%
Dues and Memberships		5300	8,464.00	8,464.00	6,496.59	7,746.00	718.00	8.5%
Insurance		5400-5450	24,284.00	24,284.00	6,089.06	24,284.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,180.00	31,180.00	5,030.54	31,180.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,899.00	36,899.00	13,367.34	37,899.00	(1,000.00)	-2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(769,233.00)	(769,233.00)	0.00	(458,043.00)	(311,190.00)	40.5%
Professional/Consulting Services and Operating Expenditures		5800	293,284.00	293,284.00	64,420.50	332,877.00	(39,593.00)	-13.5%
Communications		5900	640.00	640.00	(64.55)	640.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(354,475.00)	(354,475.00)	97,468.71	(2,810.00)	(351,665.00)	99.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	887.76	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	887.76	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	7,743.00	7,743.00	6,753.81	7,743.00	0.00	0.0%
Other Debt Service - Principal		7439	37,373.00	37,373.00	92,500.06	37,373.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			45,116.00	45,116.00	99,253.87	45,116.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,362,163.00	1,362,163.00	727,721.37	1,867,605.00	(505,442.00)	-37.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.76	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,552.00	45,552.00	0.00	45,552.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,552.00	45,552.00	0.76	45,552.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(236,229.00)	(236,229.00)	0.00	(404,229.00)	(168,000.00)	71.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(236,229.00)	(236,229.00)	0.00	(404,229.00)	(168,000.00)	71.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(190,677.00)	(190,677.00)	0.76	(358,677.00)	(168,000.00)	88.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	56,219.00	56,219.00	0.00	59,340.00	3,121.00	5.6%
2) Federal Revenue		8100-8299	110,115.00	110,115.00	13,894.34	155,842.00	45,727.00	41.5%
3) Other State Revenue		8300-8599	134,810.00	134,810.00	165,121.22	383,413.00	248,603.00	184.4%
4) Other Local Revenue		8600-8799	140,609.00	140,609.00	41,976.10	143,088.00	2,479.00	1.8%
5) TOTAL, REVENUES			441,753.00	441,753.00	220,991.66	741,683.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	331,239.00	331,239.00	79,130.25	343,750.00	(12,511.00)	-3.8%
2) Classified Salaries		2000-2999	135,830.00	135,830.00	52,742.86	155,293.00	(19,463.00)	-14.3%
3) Employee Benefits		3000-3999	243,857.00	243,857.00	31,663.19	254,181.00	(10,324.00)	-4.2%
4) Books and Supplies		4000-4999	41,036.00	41,036.00	10,581.00	41,863.00	(827.00)	-2.0%
5) Services and Other Operating Expenditures		5000-5999	(12,994.00)	(12,994.00)	10,516.70	136,055.00	(149,049.00)	1147.1%
6) Capital Outlay		6000-6999	0.00	0.00	544,388.70	971,787.00	(971,787.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,000.00	8,000.00	10,042.37	37,753.00	(29,753.00)	-371.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			746,968.00	746,968.00	739,065.07	1,940,682.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(305,215.00)	(305,215.00)	(518,073.41)	(1,198,999.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	236,229.00	236,229.00	0.00	404,229.00	168,000.00	71.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			236,229.00	236,229.00	0.00	404,229.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,986.00)	(68,986.00)	(518,073.41)	(794,770.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	402,274.00	402,274.00		1,088,558.00	686,284.00	170.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,274.00	402,274.00		1,088,558.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			402,274.00	402,274.00		1,088,558.00		
2) Ending Balance, June 30 (E + F1e)			333,288.00	333,288.00		293,788.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	333,288.00	333,288.00		293,788.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	56,219.00	56,219.00	0.00	59,340.00	3,121.00	5.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			56,219.00	56,219.00	0.00	59,340.00	3,121.00	5.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	65,432.00	65,432.00	0.00	65,533.00	101.00	0.2%
Special Education Discretionary Grants		8182	0.00	0.00	2,454.25	30,218.00	30,218.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	35,319.00	35,319.00	8,889.21	47,239.00	11,920.00	33.7%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	9,364.00	9,364.00	2,340.88	12,852.00	3,488.00	37.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	210.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			110,115.00	110,115.00	13,894.34	155,842.00	45,727.00	41.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	5,599.00	5,599.00	471.22	6,821.00	1,222.00	21.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	152,236.00	203,044.00	203,044.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	129,211.00	129,211.00	12,414.00	173,548.00	44,337.00	34.3%
TOTAL, OTHER STATE REVENUE			134,810.00	134,810.00	165,121.22	383,413.00	248,603.00	184.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustmer		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	1,398.10	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	140,609.00	140,609.00	40,578.00	143,088.00	2,479.00	1.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			140,609.00	140,609.00	41,976.10	143,088.00	2,479.00	1.8%
TOTAL, REVENUES			441,753.00	441,753.00	220,991.66	741,683.00	299,930.00	67.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	164,929.00	164,929.00	42,201.65	169,724.00	(4,795.00)	-2.9%
Certificated Pupil Support Salaries		1200	101,262.00	101,262.00	13,983.00	105,089.00	(3,827.00)	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	65,048.00	65,048.00	22,945.60	68,937.00	(3,889.00)	-6.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			331,239.00	331,239.00	79,130.25	343,750.00	(12,511.00)	-3.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	85,164.00	85,164.00	32,085.70	97,301.00	(12,137.00)	-14.3%
Classified Support Salaries		2200	50,666.00	50,666.00	20,357.16	57,572.00	(6,906.00)	-13.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	300.00	420.00	(420.00)	New
TOTAL, CLASSIFIED SALARIES			135,830.00	135,830.00	52,742.86	155,293.00	(19,463.00)	-14.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	170,835.00	170,835.00	10,800.28	172,834.00	(1,999.00)	-1.2%
PERS		3201-3202	15,976.00	15,976.00	6,317.47	20,314.00	(4,338.00)	-27.2%
OASDI/Medicare/Alternative		3301-3302	14,017.00	14,017.00	5,044.99	16,331.00	(2,314.00)	-16.5%
Health and Welfare Benefits		3401-3402	39,054.00	39,054.00	8,318.67	40,283.00	(1,229.00)	-3.1%
Unemployment Insurance		3501-3502	223.00	223.00	64.24	248.00	(25.00)	-11.2%
Workers' Compensation		3601-3602	3,703.00	3,703.00	1,102.33	4,121.00	(418.00)	-11.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	49.00	49.00	15.21	50.00	(1.00)	-2.0%
TOTAL, EMPLOYEE BENEFITS			243,857.00	243,857.00	31,663.19	254,181.00	(10,324.00)	-4.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	38,406.00	38,406.00	10,581.00	38,460.00	(54.00)	-0.1%
Noncapitalized Equipment		4400	2,630.00	2,630.00	0.00	3,403.00	(773.00)	-29.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,036.00	41,036.00	10,581.00	41,863.00	(827.00)	-2.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,848.00	11,848.00	697.30	27,039.00	(15,191.00)	-128.2%
Dues and Memberships		5300	0.00	0.00	560.16	773.00	(773.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	877.00	877.00	72.84	1,198.00	(321.00)	-36.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(84,327.00)	(84,327.00)	0.00	0.00	(84,327.00)	100.0%
Professional/Consulting Services and Operating Expenditures		5800	58,608.00	58,608.00	9,186.40	107,045.00	(48,437.00)	-82.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(12,994.00)	(12,994.00)	10,516.70	136,055.00	(149,049.00)	1147.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	544,388.70	971,787.00	(971,787.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	544,388.70	971,787.00	(971,787.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,200.00	(11,200.00)	New
Payments to County Offices		7142	8,000.00	8,000.00	3,459.00	8,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	6,583.37	18,553.00	(18,553.00)	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,000.00	8,000.00	10,042.37	37,753.00	(29,753.00)	-371.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			746,968.00	746,968.00	739,065.07	1,940,682.00	(1,193,714.00)	-159.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	236,229.00	236,229.00	0.00	404,229.00	168,000.00	71.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			236,229.00	236,229.00	0.00	404,229.00	168,000.00	71.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			236,229.00	236,229.00	0.00	404,229.00	(168,000.00)	71.1%

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,231,410.00	1,231,410.00	135,419.60	4,389,243.00	3,157,833.00	256.4%
2) Federal Revenue		8100-8299	110,115.00	110,115.00	13,894.34	155,842.00	45,727.00	41.5%
3) Other State Revenue		8300-8599	190,331.00	190,331.00	166,848.04	437,591.00	247,260.00	129.9%
4) Other Local Revenue		8600-8799	315,750.00	315,750.00	59,747.84	374,829.00	59,079.00	18.7%
5) TOTAL, REVENUES			1,847,606.00	1,847,606.00	375,909.82	5,357,505.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,136,878.00	1,136,878.00	347,889.88	1,199,282.00	(62,404.00)	-5.5%
2) Classified Salaries		2000-2999	517,635.00	517,635.00	183,993.80	584,587.00	(66,952.00)	-12.9%
3) Employee Benefits		3000-3999	611,285.00	611,285.00	131,542.01	662,215.00	(50,930.00)	-8.3%
4) Books and Supplies		4000-4999	157,686.00	157,686.00	40,802.64	174,302.00	(16,616.00)	-10.5%
5) Services and Other Operating Expenditures		5000-5999	(367,469.00)	(367,469.00)	107,985.41	133,245.00	(500,714.00)	136.3%
6) Capital Outlay		6000-6999	0.00	0.00	545,276.46	971,787.00	(971,787.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	53,116.00	53,116.00	109,296.24	82,869.00	(29,753.00)	-56.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,109,131.00	2,109,131.00	1,466,786.44	3,808,287.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(261,525.00)	(261,525.00)	(1,090,876.62)	1,549,218.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,552.00	45,552.00	0.76	45,552.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,552.00	45,552.00	0.76	45,552.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(215,973.00)	(215,973.00)	(1,090,875.86)	1,594,770.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,517,225.00	1,517,225.00		2,903,625.00	1,386,400.00	91.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,517,225.00	1,517,225.00		2,903,625.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,517,225.00	1,517,225.00		2,903,625.00		
2) Ending Balance, June 30 (E + F1e)			1,301,252.00	1,301,252.00		4,498,395.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	400.00	400.00		400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	10,312.72		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			333,288.00	333,288.00		293,788.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	85,000.00	85,000.00		85,000.00		
d) Assigned								
Other Assignments			339,644.00	339,644.00		3,204,207.00		
15-16 Tentative Increase in 15-16	0000	9780	73,600.00					
15-16 Tentative Increase in 16-17	0000	9780	73,600.00					
16-17 Tentative Increase in 16-17	0000	9780	55,200.00					
Deferred Maintenance	0000	9780	133,233.00					
15-16 Tentative Increase in 15-16	0000	9780		73,600.00				
15-16 Tentative Increase in 16-17	0000	9780		73,600.00				
16-17 Tentative Increase in 16-17	0000	9780		55,200.00				
Deferred Maintenance	0000	9780		133,233.00				
EPA	1400	9780		1,872.00				
Phase 2 of Modernization Plan For Sum	0000	9780				3,204,207.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	542,920.00	532,607.28		915,000.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	751,039.00	751,039.00	1,079,916.00	3,768,413.00	3,017,374.00	401.8%
Education Protection Account State Aid - Current Year		8012	178,415.00	178,415.00	45,025.00	185,013.00	6,598.00	3.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,186.00	7,186.00	0.00	7,056.00	(130.00)	-1.8%
Timber Yield Tax		8022	974.00	974.00	0.00	276.00	(698.00)	-71.7%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	858,588.00	858,588.00	0.00	886,095.00	27,507.00	3.2%
Unsecured Roll Taxes		8042	19,739.00	19,739.00	20,709.72	20,642.00	903.00	4.6%
Prior Years' Taxes		8043	536.00	536.00	3.12	295.00	(241.00)	-45.0%
Supplemental Taxes		8044	150,211.00	150,211.00	2,029.24	205,203.00	54,992.00	36.6%
Education Revenue Augmentation Fund (ERAF)		8045	3,063,555.00	3,063,555.00	0.00	4,617,301.00	1,553,746.00	50.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,030,243.00	5,030,243.00	1,147,683.08	9,690,294.00	4,660,051.00	92.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,855,052.00)	(3,855,052.00)	(1,012,263.48)	(5,360,391.00)	(1,505,339.00)	39.0%
Property Taxes Transfers		8097	56,219.00	56,219.00	0.00	59,340.00	3,121.00	5.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,231,410.00	1,231,410.00	135,419.60	4,389,243.00	3,157,833.00	256.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	65,432.00	65,432.00	0.00	65,533.00	101.00	0.2%
Special Education Discretionary Grants		8182	0.00	0.00	2,454.25	30,218.00	30,218.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	35,319.00	35,319.00	8,889.21	47,239.00	11,920.00	33.7%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	9,364.00	9,364.00	2,340.88	12,852.00	3,488.00	37.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	210.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			110,115.00	110,115.00	13,894.34	155,842.00	45,727.00	41.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	36,403.00	36,403.00	0.00	33,062.00	(3,341.00)	-9.2%
Lottery - Unrestricted and Instructional Material		8560	24,717.00	24,717.00	833.36	27,937.00	3,220.00	13.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	152,236.00	203,044.00	203,044.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	129,211.00	129,211.00	13,778.68	173,548.00	44,337.00	34.3%
TOTAL, OTHER STATE REVENUE			190,331.00	190,331.00	166,848.04	437,591.00	247,260.00	129.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	42,000.00	42,000.00	0.00	42,000.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	17,356.66	55,000.00	52,000.00	1733.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	93,059.00	93,059.00	0.00	93,059.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	33,582.00	33,582.00	1,813.18	38,182.00	4,600.00	13.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	140,609.00	140,609.00	40,578.00	143,088.00	2,479.00	1.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			315,750.00	315,750.00	59,747.84	374,829.00	59,079.00	18.7%
TOTAL, REVENUES			1,847,606.00	1,847,606.00	375,909.82	5,357,505.00	3,509,899.00	190.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	732,818.00	732,818.00	213,743.63	736,572.00	(3,754.00)	-0.5%
Certificated Pupil Support Salaries		1200	101,262.00	101,262.00	13,983.00	105,089.00	(3,827.00)	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	302,798.00	302,798.00	111,545.48	325,621.00	(22,823.00)	-7.5%
Other Certificated Salaries		1900	0.00	0.00	8,617.77	32,000.00	(32,000.00)	New
TOTAL, CERTIFICATED SALARIES			1,136,878.00	1,136,878.00	347,889.88	1,199,282.00	(62,404.00)	-5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	132,217.00	132,217.00	40,020.25	152,936.00	(20,719.00)	-15.7%
Classified Support Salaries		2200	82,422.00	82,422.00	36,977.59	93,650.00	(11,228.00)	-13.6%
Classified Supervisors' and Administrators' Salaries		2300	139,622.00	139,622.00	49,332.16	147,997.00	(8,375.00)	-6.0%
Clerical, Technical and Office Salaries		2400	139,167.00	139,167.00	50,202.72	160,411.00	(21,244.00)	-15.3%
Other Classified Salaries		2900	24,207.00	24,207.00	7,461.08	29,593.00	(5,386.00)	-22.2%
TOTAL, CLASSIFIED SALARIES			517,635.00	517,635.00	183,993.80	584,587.00	(66,952.00)	-12.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	273,040.00	273,040.00	44,318.48	283,477.00	(10,437.00)	-3.8%
PERS		3201-3202	62,678.00	62,678.00	22,929.91	75,962.00	(13,284.00)	-21.2%
OASDI/Medicare/Alternative		3301-3302	52,104.00	52,104.00	18,197.14	60,123.00	(8,019.00)	-15.4%
Health and Welfare Benefits		3401-3402	154,630.00	154,630.00	41,401.98	166,626.00	(11,996.00)	-7.8%
Unemployment Insurance		3501-3502	786.00	786.00	255.21	891.00	(105.00)	-13.4%
Workers' Compensation		3601-3602	13,038.00	13,038.00	4,381.96	14,936.00	(1,898.00)	-14.6%
OPEB, Allocated		3701-3702	53,802.00	53,802.00	(828.00)	57,528.00	(3,726.00)	-6.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,207.00	1,207.00	885.33	2,672.00	(1,465.00)	-121.4%
TOTAL, EMPLOYEE BENEFITS			611,285.00	611,285.00	131,542.01	662,215.00	(50,930.00)	-8.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,700.00	21,700.00	0.00	21,700.00	0.00	0.0%
Books and Other Reference Materials		4200	800.00	800.00	837.00	850.00	(50.00)	-6.3%
Materials and Supplies		4300	94,634.00	94,634.00	27,615.37	98,677.00	(4,043.00)	-4.3%
Noncapitalized Equipment		4400	40,552.00	40,552.00	12,350.27	53,075.00	(12,523.00)	-30.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			157,686.00	157,686.00	40,802.64	174,302.00	(16,616.00)	-10.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	31,855.00	31,855.00	2,826.53	47,646.00	(15,791.00)	-49.6%
Dues and Memberships		5300	8,464.00	8,464.00	7,056.75	8,519.00	(55.00)	-0.6%
Insurance		5400-5450	24,284.00	24,284.00	6,089.06	24,284.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,180.00	31,180.00	5,030.54	31,180.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,776.00	37,776.00	13,440.18	39,097.00	(1,321.00)	-3.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(853,560.00)	(853,560.00)	0.00	(458,043.00)	(395,517.00)	46.3%
Professional/Consulting Services and Operating Expenditures		5800	351,892.00	351,892.00	73,606.90	439,922.00	(88,030.00)	-25.0%
Communications		5900	640.00	640.00	(64.55)	640.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(367,469.00)	(367,469.00)	107,985.41	133,245.00	(500,714.00)	136.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	545,276.46	971,787.00	(971,787.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	545,276.46	971,787.00	(971,787.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,200.00	(11,200.00)	New
Payments to County Offices		7142	8,000.00	8,000.00	3,459.00	8,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	7,743.00	7,743.00	13,337.18	26,296.00	(18,553.00)	-239.6%
Other Debt Service - Principal		7439	37,373.00	37,373.00	92,500.06	37,373.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			53,116.00	53,116.00	109,296.24	82,869.00	(29,753.00)	-56.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,109,131.00	2,109,131.00	1,466,786.44	3,808,287.00	(1,699,156.00)	-80.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.76	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,552.00	45,552.00	0.00	45,552.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,552.00	45,552.00	0.76	45,552.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			45,552.00	45,552.00	0.76	45,552.00	0.00	0.0%

Resource	Description	2016-17 Projected Year Totals
3315	Special Ed: IDEA Preschool Grants, Part B, §	1,162.00
3327	Special Ed: IDEA Mental Health Allocation PI	11,951.00
6300	Lottery: Instructional Materials	2,410.00
6500	Special Education	140.00
6512	Special Ed: Mental Health Services	276,430.00
9010	Other Restricted Local	1,695.00
Total, Restricted Balance		<u>293,788.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,887,873.00	5,887,873.00	1,573,192.44	5,700,548.00	(187,325.00)	-3.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	392,819.00	392,819.00	227,689.04	639,747.00	246,928.00	62.9%
4) Other Local Revenue		8600-8799	10,350.00	10,350.00	3,356.88	10,350.00	0.00	0.0%
5) TOTAL, REVENUES			6,291,042.00	6,291,042.00	1,804,238.36	6,350,645.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,603,776.00	2,603,776.00	767,189.53	2,659,957.00	(56,181.00)	-2.2%
2) Classified Salaries		2000-2999	328,375.00	328,375.00	84,320.85	380,059.00	(51,684.00)	-15.7%
3) Employee Benefits		3000-3999	844,800.00	844,800.00	216,776.21	872,887.00	(28,087.00)	-3.3%
4) Books and Supplies		4000-4999	392,170.00	392,170.00	259,324.63	460,416.00	(68,246.00)	-17.4%
5) Services and Other Operating Expenditures		5000-5999	1,896,022.00	1,896,022.00	281,858.03	1,575,458.00	320,564.00	16.9%
6) Capital Outlay		6000-6999	186,091.00	186,091.00	8,406.38	368,190.00	(182,099.00)	-97.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	95,871.00	95,871.00	16,770.85	95,872.00	(1.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,347,105.00	6,347,105.00	1,634,646.48	6,412,839.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,063.00)	(56,063.00)	169,591.88	(62,194.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,552.00	45,552.00	0.00	45,552.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,552.00)	(45,552.00)	0.00	(45,552.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,615.00)	(101,615.00)	169,591.88	(107,746.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	683,609.00	683,609.00		900,005.00	216,396.00	31.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,609.00	683,609.00		900,005.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			683,609.00	683,609.00		900,005.00		
2) Ending Balance, June 30 (E + F1e)			581,994.00	581,994.00		792,259.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	132,777.00	132,777.00		70,752.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	449,217.00	449,217.00		721,507.00		
Harvest Ridge	0000	9780				356,370.00		
Newcastle Charter School	0000	9780				365,073.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,501,197.00	3,501,197.00	837,872.00	2,761,879.00	(739,318.00)	-21.1%
Education Protection Account State Aid - Current Year		8012	1,018,582.00	1,018,582.00	223,291.00	984,703.00	(33,879.00)	-3.3%
State Aid - Prior Years		8019	0.00	0.00	158,571.40	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,368,094.00	1,368,094.00	353,458.04	1,953,966.00	585,872.00	42.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,887,873.00	5,887,873.00	1,573,192.44	5,700,548.00	(187,325.00)	-3.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	175,858.00	175,858.00	0.00	159,893.00	(15,965.00)	-9.1%
Lottery - Unrestricted and Instructional Materials		8560	140,672.00	140,672.00	3,637.04	142,362.00	1,690.00	1.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	224,052.00	261,203.00	261,203.00	New
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	76,289.00	76,289.00	0.00	76,289.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			392,819.00	392,819.00	227,689.04	639,747.00	246,928.00	62.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	3,356.88	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	350.00	350.00	0.00	350.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,350.00	10,350.00	3,356.88	10,350.00	0.00	0.0%
TOTAL, REVENUES			6,291,042.00	6,291,042.00	1,804,238.36	6,350,645.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,229,900.00	2,229,900.00	655,161.03	2,265,996.00	(36,096.00)	-1.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	373,876.00	373,876.00	112,028.50	393,961.00	(20,085.00)	-5.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,603,776.00	2,603,776.00	767,189.53	2,659,957.00	(56,181.00)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	120,557.00	120,557.00	20,690.45	129,434.00	(8,877.00)	-7.4%
Classified Support Salaries		2200	32,059.00	32,059.00	15,644.96	43,979.00	(11,920.00)	-37.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	131,723.00	131,723.00	38,869.94	161,610.00	(29,887.00)	-22.7%
Other Classified Salaries		2900	44,036.00	44,036.00	9,115.50	45,036.00	(1,000.00)	-2.3%
TOTAL, CLASSIFIED SALARIES			328,375.00	328,375.00	84,320.85	380,059.00	(51,684.00)	-15.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	412,135.00	412,135.00	97,032.84	420,874.00	(8,739.00)	-2.1%
PERS		3201-3202	31,312.00	31,312.00	9,156.43	36,975.00	(5,663.00)	-18.1%
OASDI/Medicare/Alternative		3301-3302	61,190.00	61,190.00	16,286.35	64,097.00	(2,907.00)	-4.8%
Health and Welfare Benefits		3401-3402	309,084.00	309,084.00	86,116.85	317,177.00	(8,093.00)	-2.6%
Unemployment Insurance		3501-3502	1,419.00	1,419.00	403.74	1,485.00	(66.00)	-4.7%
Workers' Compensation		3601-3602	23,522.00	23,522.00	6,933.05	25,199.00	(1,677.00)	-7.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,138.00	6,138.00	846.95	7,080.00	(942.00)	-15.3%
TOTAL, EMPLOYEE BENEFITS			844,800.00	844,800.00	216,776.21	872,887.00	(28,087.00)	-3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	65,800.00	65,800.00	0.00	56,100.00	9,700.00	14.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	225,586.00	225,586.00	195,147.36	300,986.00	(75,400.00)	-33.4%
Noncapitalized Equipment		4400	100,784.00	100,784.00	64,177.27	103,330.00	(2,546.00)	-2.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			392,170.00	392,170.00	259,324.63	460,416.00	(68,246.00)	-17.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,607.00	30,607.00	9,707.85	58,243.00	(27,636.00)	-90.3%
Dues and Memberships		5300	4,225.00	4,225.00	0.00	4,225.00	0.00	0.0%
Insurance		5400-5450	12,505.00	12,505.00	3,476.07	15,982.00	(3,477.00)	-27.8%
Operations and Housekeeping Services		5500	134,728.00	134,728.00	32,624.81	134,728.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	615,869.00	615,869.00	145,812.30	618,738.00	(2,869.00)	-0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	853,560.00	853,560.00	0.00	458,043.00	395,517.00	46.3%
Professional/Consulting Services and Operating Expenditures		5800	243,168.00	243,168.00	89,937.74	284,139.00	(40,971.00)	-16.8%
Communications		5900	1,360.00	1,360.00	299.26	1,360.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,896,022.00	1,896,022.00	281,858.03	1,575,458.00	320,564.00	16.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	186,091.00	186,091.00	8,406.38	368,190.00	(182,099.00)	-97.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			186,091.00	186,091.00	8,406.38	368,190.00	(182,099.00)	-97.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	16,455.00	16,455.00	7,179.45	16,456.00	(1.00)	0.0%
Other Debt Service - Principal		7439	79,416.00	79,416.00	9,591.40	79,416.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			95,871.00	95,871.00	16,770.85	95,872.00	(1.00)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,347,105.00	6,347,105.00	1,634,646.48	6,412,839.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	45,552.00	45,552.00	0.00	45,552.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,552.00	45,552.00	0.00	45,552.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(45,552.00)	(45,552.00)	0.00	(45,552.00)		

Resource	Description	2016/17 Projected Year Totals
6300	Lottery: Instructional Materials	70,752.00
Total, Restricted Balance		<u>70,752.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,000.00	48,000.00	0.00	48,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,000.00	65,000.00	17,071.07	65,000.00	0.00	0.0%
5) TOTAL, REVENUES			116,000.00	116,000.00	17,071.07	116,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,814.00	41,814.00	12,207.24	41,814.00	0.00	0.0%
3) Employee Benefits		3000-3999	16,872.00	16,872.00	5,029.33	16,872.00	0.00	0.0%
4) Books and Supplies		4000-4999	53,083.00	53,083.00	9,880.62	53,083.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,411.00	3,411.00	356.00	3,411.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			115,180.00	115,180.00	27,473.19	115,180.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			820.00	820.00	(10,402.12)	820.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			820.00	820.00	(10,402.12)	820.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	19,689.00	19,689.00	32,759.00	13,070.00	66.4%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				19,689.00	19,689.00	32,759.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				19,689.00	19,689.00	32,759.00		
2) Ending Balance, June 30 (E + F1e)				20,509.00	20,509.00	33,579.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	18,909.00	18,909.00	33,579.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	1,600.00	1,600.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	48,000.00	48,000.00	0.00	48,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,000.00	48,000.00	0.00	48,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	65,000.00	65,000.00	16,975.42	65,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	95.65	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,000.00	65,000.00	17,071.07	65,000.00	0.00	0.0%
TOTAL, REVENUES			116,000.00	116,000.00	17,071.07	116,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,862.00	3,862.00	1,223.40	3,862.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	37,952.00	37,952.00	10,983.84	37,952.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,814.00	41,814.00	12,207.24	41,814.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,782.00	5,782.00	1,664.36	5,782.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,774.00	2,774.00	789.14	2,774.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,980.00	7,980.00	2,477.46	7,980.00	0.00	0.0%
Unemployment Insurance		3501-3502	18.00	18.00	5.15	18.00	0.00	0.0%
Workers' Compensation		3601-3602	301.00	301.00	88.69	301.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17.00	17.00	4.53	17.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,872.00	16,872.00	5,029.33	16,872.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,161.00	4,161.00	555.40	4,161.00	0.00	0.0%
Noncapitalized Equipment		4400	922.00	922.00	0.00	922.00	0.00	0.0%
Food		4700	48,000.00	48,000.00	9,325.22	48,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,083.00	53,083.00	9,880.62	53,083.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	411.00	411.00	0.00	411.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	3,000.00	356.00	3,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,411.00	3,411.00	356.00	3,411.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			115,180.00	115,180.00	27,473.19	115,180.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	33,579.00
Total, Restricted Balance		<u>33,579.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	3,329.79	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	3,329.79	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(3,329.79)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(3,329.79)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		1,200,000.00	1,200,000.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		1,200,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		1,200,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		1,200,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,200,000.00		
Deferred Maintenance	0000	9780				1,200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	3,329.79	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	3,329.79	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	3,329.79	0.00		

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

Resource	Description	2016/17 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,200.00	22,200.00	5,374.82	22,200.00	0.00	0.0%
5) TOTAL, REVENUES			22,200.00	22,200.00	5,374.82	22,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,701.00	24,701.00	16,500.99	24,701.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,701.00	24,701.00	16,500.99	24,701.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,501.00)	(2,501.00)	(11,126.17)	(2,501.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,501.00)	(2,501.00)	(11,126.17)	(2,501.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,807.00	27,807.00		30,568.00	2,761.00	9.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,807.00	27,807.00		30,568.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,807.00	27,807.00		30,568.00		
2) Ending Balance, June 30 (E + F1e)			25,306.00	25,306.00		28,067.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	24,691.00	24,691.00		27,376.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	615.00	615.00		691.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	58.18	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	22,000.00	22,000.00	5,316.64	22,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,200.00	22,200.00	5,374.82	22,200.00	0.00	0.0%
TOTAL, REVENUES			22,200.00	22,200.00	5,374.82	22,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,916.00	1,916.00	1,626.85	1,916.00	0.00	0.0%
Other Debt Service - Principal		7439	22,785.00	22,785.00	14,874.14	22,785.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,701.00	24,701.00	16,500.99	24,701.00	0.00	0.0%
TOTAL EXPENDITURES			24,701.00	24,701.00	16,500.99	24,701.00		

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

Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	27,376.00
Total, Restricted Balance		<u>27,376.00</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		1,500,000.00	1,500,000.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		1,500,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		1,500,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		1,500,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

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

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	140.44	140.44	146.64	146.64	6.20	4%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	140.44	140.44	146.64	146.64	6.20	4%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	140.44	140.44	146.64	146.64	6.20	4%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	763.83	763.83	761.08	761.08	(2.75)	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	763.83	763.83	761.08	761.08	(2.75)	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	763.83	763.83	761.08	761.08	(2.75)	0%

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH		5,311,642.00	4,849,476.00	4,743,705.00	3,941,531.00	1,837,648.00	1,628,920.00	1,981,986.00	1,784,920.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	192,842.00	192,842.00	392,141.00	347,116.00	347,116.00	347,116.00	347,116.00	347,116.00
Property Taxes	8020-8079	2,038.00		20,704.00		(24.00)	524,361.00		
Miscellaneous Funds	8080-8099	(36,023.00)	(225,286.00)	(450,573.00)	(300,382.00)	(300,382.00)	(300,382.00)	(300,382.00)	(300,381.00)
Federal Revenue	8100-8299	578.00	192.00	6,585.00	6,539.00				
Other State Revenue	8300-8599		164,650.00		2,198.00	4,343.00			7,000.00
Other Local Revenue	8600-8799	7,391.00	7,313.00	13,946.00	31,097.00	29,472.00	15,000.00	15,000.00	15,000.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								0.00
TOTAL RECEIPTS		166,826.00	139,711.00	(17,197.00)	86,568.00	80,525.00	586,095.00	61,734.00	68,735.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	60,535.00	96,811.00	94,271.00	96,273.00	97,342.00	97,500.00	97,500.00	97,500.00
Classified Salaries	2000-2999	30,058.00	54,506.00	50,231.00	49,199.00	50,555.00	50,000.00	50,000.00	50,000.00
Employee Benefits	3000-3999	19,683.00	37,778.00	37,234.00	36,848.00	38,013.00	39,000.00	39,000.00	39,000.00
Books and Supplies	4000-4999	7,014.00	14,019.00	13,505.00	6,264.00	59,811.00	10,300.00	10,300.00	10,300.00
Services	5000-5999	24,487.00	21,507.00	19,591.00	42,400.00	19,316.00	62,000.00	62,000.00	62,000.00
Capital Outlay	6000-6599			544,389.00	887.00	66,513.00			180,000.00
Other Outgo	7000-7499	0.00	14,475.00	91,362.00	3,459.00	(62,126.00)			
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		141,777.00	239,096.00	850,583.00	235,330.00	269,424.00	258,800.00	258,800.00	438,800.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	840.00	0.00	0.00	0.00	0.00	0.00		
Accounts Receivable	9200-9299	186,067.07	3,806.00	32,353.00	59,692.00	61,506.00	9,000.00		
Due From Other Funds	9310	988,066.43		(16,771.00)		988,066.00	16,771.00		
Stores	9320								
Prepaid Expenditures	9330	12,609.62	11,070.00	(20,000.00)		8,884.00	(20,000.00)		
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		1,187,583.12	14,876.00	(4,418.00)	59,692.00	1,058,456.00	(20,000.00)	25,771.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	581,999.96	502,091.00	1,968.00	(5,914.00)	(22.00)	(171.00)		
Due To Other Funds	9610	3,007,060.56				3,007,060.00			
Current Loans	9640								
Unearned Revenues	9650					6,539.00			
Deferred Inflows of Resources	9690	6,539.34							
SUBTOTAL		3,595,599.86	502,091.00	1,968.00	(5,914.00)	3,013,577.00	(171.00)	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		(2,408,016.74)	(487,215.00)	(6,386.00)	65,606.00	(1,955,121.00)	(19,829.00)	25,771.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(462,166.00)	(105,771.00)	(802,174.00)	(2,103,883.00)	(208,728.00)	353,066.00	(197,066.00)	(370,065.00)
F. ENDING CASH (A + E)		4,849,476.00	4,743,705.00	3,941,531.00	1,837,648.00	1,628,920.00	1,981,986.00	1,784,920.00	1,414,855.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,414,855.00	782,018.00	598,519.00	519,020.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	347,116.00	347,116.00	347,116.00	347,116.00	51,557.00		3,953,426.00	3,953,426.00
Property Taxes	8020-8079		485,000.00	82,000.00	4,622,789.00			5,736,868.00	5,736,868.00
Miscellaneous Funds	8080-8099	(771,815.00)	(771,815.00)	(771,815.00)	(771,815.00)			(5,301,051.00)	(5,301,051.00)
Federal Revenue	8100-8299	70,000.00				71,948.00		155,842.00	155,842.00
Other State Revenue	8300-8599	30,000.00		7,000.00		93,189.00	129,211.00	437,591.00	437,591.00
Other Local Revenue	8600-8799	15,000.00	15,000.00	15,000.00	15,000.00	180,610.00		374,829.00	374,829.00
Interfund Transfers In	8910-8929				45,552.00			45,552.00	45,552.00
All Other Financing Sources	8930-8979			500,000.00	(500,000.00)			0.00	0.00
TOTAL RECEIPTS		(309,699.00)	75,301.00	179,301.00	3,758,642.00	397,304.00	129,211.00	5,403,057.00	5,403,057.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	97,500.00	97,500.00	97,500.00	97,500.00	71,550.00		1,199,282.00	1,199,282.00
Classified Salaries	2000-2999	50,000.00	50,000.00	50,000.00	50,038.00			584,587.00	584,587.00
Employee Benefits	3000-3999	39,000.00	39,000.00	39,000.00	39,000.00	90,448.00	129,211.00	662,215.00	662,215.00
Books and Supplies	4000-4999	10,300.00	10,300.00	10,300.00	10,300.00	1,589.00		174,302.00	174,302.00
Services	5000-5999	62,000.00	62,000.00	62,000.00	(399,056.00)	33,000.00		133,245.00	133,245.00
Capital Outlay	6000-6599					179,998.00		971,787.00	971,787.00
Other Outgo	7000-7499				35,699.00			82,869.00	82,869.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		258,800.00	258,800.00	258,800.00	(166,519.00)	376,585.00	129,211.00	3,808,287.00	3,808,287.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						840.00	840.00	
Accounts Receivable	9200-9299	19,710.00					0.00	186,067.00	
Due From Other Funds	9310							988,066.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				32,655.00			12,609.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		19,710.00	0.00	0.00	32,655.00	0.00	840.00	1,187,582.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	84,048.00						582,000.00	
Due To Other Funds	9610							3,007,060.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							6,539.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		84,048.00	0.00	0.00	0.00	0.00	0.00	3,595,599.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(64,338.00)	0.00	0.00	32,655.00	0.00	840.00	(2,408,017.00)	
E. NET INCREASE/DECREASE (B - C + D)		(632,837.00)	(183,499.00)	(79,499.00)	3,957,816.00	20,719.00	840.00	(813,247.00)	1,594,770.00
F. ENDING CASH (A + E)		782,018.00	598,519.00	519,020.00	4,476,836.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,498,395.00	

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2016

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Raenel Toste

Telephone: 916-259-2832 Ext 202

Title: Director of Fiscal Services

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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
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	

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) 6,021,647.00

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) 4.65%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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)	521,200.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	19,000.00
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)	32,048.92
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)	25,580.21
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)	597,829.13
9. Carry-Forward Adjustment (Part IV, Line F)	109,566.93
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	707,396.06

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,392,828.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,038,870.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	231,677.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,384.00
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)	252,113.00
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)	0.00
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)	657,175.08
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)	524,531.79
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)	115,180.00
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)	8,219,758.87

**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) 7.27%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18) 8.61%

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>597,829.13</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>109,566.93</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>109,566.93</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>109,566.93</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>
-------------	-----------------	---	---	----------------------

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	4,329,903.00	-71.38%	1,239,104.00	-0.59%	1,231,845.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	54,178.00	-53.06%	25,430.00	-3.94%	24,428.00
4. Other Local Revenues	8600-8799	231,741.00	-26.19%	171,059.00	0.00%	171,059.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,552.00	0.00%	45,552.00	496.16%	271,561.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(404,229.00)	24.14%	(501,828.00)	7.32%	(538,558.00)
6. Total (Sum lines A1 thru A5c)		4,257,145.00	-77.00%	979,317.00	18.48%	1,160,335.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				855,532.00		874,354.00
b. Step & Column Adjustment				18,822.00		19,236.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	855,532.00	2.20%	874,354.00	2.20%	893,590.00
2. Classified Salaries						
a. Base Salaries				429,294.00		446,466.00
b. Step & Column Adjustment				17,172.00		17,859.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	429,294.00	4.00%	446,466.00	4.00%	464,325.00
3. Employee Benefits	3000-3999	408,034.00	6.98%	436,496.00	9.25%	476,875.00
4. Books and Supplies	4000-4999	132,439.00	0.00%	132,439.00	0.00%	132,439.00
5. Services and Other Operating Expenditures	5000-5999	(2,810.00)	0.00%	(2,810.00)	0.00%	(2,810.00)
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	45,116.00	35.46%	61,116.00	0.00%	61,116.00
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)		1,867,605.00	4.31%	1,948,061.00	3.98%	2,025,535.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,389,540.00		(968,744.00)		(865,200.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,815,067.00		4,204,607.00		3,235,863.00
2. Ending Fund Balance (Sum lines C and D1)		4,204,607.00		3,235,863.00		2,370,663.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	400.00		400.00		400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	85,000.00		85,000.00		85,000.00
d. Assigned	9780	3,204,207.00		2,386,463.00		1,492,263.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	915,000.00		764,000.00		793,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,204,607.00		3,235,863.00		2,370,663.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	915,000.00		764,000.00		793,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		915,000.00		764,000.00		793,000.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The District anticipates enrollment to remain relatively constant. The 2016/2017 LCFF/State aid revenue includes funds from the School District Basic Aid Supplement Funding which has not been carried through the out years. Federal revenue is expected to decrease from 16-17 since amounts for 16-17 include amounts carried over from 2015-16. State revenue is expected to decrease from 2017-18 since a significant portion of the 16-17 state revenue consisted of one time mandate funds. Local revenue increased in 16/17 due to interest earnings on School District Basic Aid Supplement Funds. Benefits were adjusted accordingly due to the above changes and to account for increased pension costs. A majority of the assigned balance will be in reserve for Phase 2 of the modernization plan to Newcastle Elementary School to be done in summer of 2018. Reserve for economic uncertainty takes Newcastle Charter School expenses into account.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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. LCFE/Revenue Limit Sources	8010-8099	59,340.00	0.00%	59,340.00	0.00%	59,340.00
2. Federal Revenues	8100-8299	155,842.00	-24.26%	118,032.00	0.00%	118,032.00
3. Other State Revenues	8300-8599	383,413.00	-52.96%	180,369.00	0.00%	180,369.00
4. Other Local Revenues	8600-8799	143,088.00	0.00%	143,088.00	0.00%	143,088.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	404,229.00	24.14%	501,828.00	7.32%	538,558.00
6. Total (Sum lines A1 thru A5c)		1,145,912.00	-12.50%	1,002,657.00	3.66%	1,039,387.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				343,750.00		351,313.00
b. Step & Column Adjustment				7,563.00		7,729.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	343,750.00	2.20%	351,313.00	2.20%	359,042.00
2. Classified Salaries						
a. Base Salaries				155,293.00		161,505.00
b. Step & Column Adjustment				6,212.00		6,460.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	155,293.00	4.00%	161,505.00	4.00%	167,965.00
3. Employee Benefits	3000-3999	254,181.00	4.44%	265,477.00	5.80%	280,875.00
4. Books and Supplies	4000-4999	41,863.00	0.00%	41,863.00	0.00%	41,863.00
5. Services and Other Operating Expenditures	5000-5999	136,055.00	5.00%	142,858.00	5.00%	150,001.00
6. Capital Outlay	6000-6999	971,787.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	37,753.00	5.00%	39,641.00	0.00%	39,641.00
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)		1,940,682.00	-48.33%	1,002,657.00	3.66%	1,039,387.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(794,770.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,088,558.00		293,788.00		293,788.00
2. Ending Fund Balance (Sum lines C and D1)		293,788.00		293,788.00		293,788.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	293,788.00		293,788.00		293,788.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		293,788.00		293,788.00		293,788.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Restricted general purpose revenue that relates to special education apportionments is estimated to remain constant. Restricted federal and state revenue is estimated to decrease from 2016/2017 due to carry over funds from 2015/2016. Local revenue is estimated to remain relatively constant. Restricted programs receiving contributions have been adjusted for step increases and increased pension costs. Salary changes include step increases of 2.2% for certificated staff and 4.0 % for classified staff. Capital Outlay, for prop 39 Energy Efficiency program, is expected to be completed by the end of the 2016/2017 fiscal year.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	4,389,243.00	-70.42%	1,298,444.00	-0.56%	1,291,185.00
2. Federal Revenues	8100-8299	155,842.00	-24.26%	118,032.00	0.00%	118,032.00
3. Other State Revenues	8300-8599	437,591.00	-52.97%	205,799.00	-0.49%	204,797.00
4. Other Local Revenues	8600-8799	374,829.00	-16.19%	314,147.00	0.00%	314,147.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,552.00	0.00%	45,552.00	496.16%	271,561.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,403,057.00	-63.32%	1,981,974.00	10.99%	2,199,722.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,199,282.00		1,225,667.00
b. Step & Column Adjustment				26,385.00		26,965.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,199,282.00	2.20%	1,225,667.00	2.20%	1,252,632.00
2. Classified Salaries						
a. Base Salaries				584,587.00		607,971.00
b. Step & Column Adjustment				23,384.00		24,319.00
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	584,587.00	4.00%	607,971.00	4.00%	632,290.00
3. Employee Benefits	3000-3999	662,215.00	6.00%	701,973.00	7.95%	757,750.00
4. Books and Supplies	4000-4999	174,302.00	0.00%	174,302.00	0.00%	174,302.00
5. Services and Other Operating Expenditures	5000-5999	133,245.00	5.11%	140,048.00	5.10%	147,191.00
6. Capital Outlay	6000-6999	971,787.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	82,869.00	21.59%	100,757.00	0.00%	100,757.00
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	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,808,287.00	-22.52%	2,950,718.00	3.87%	3,064,922.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,594,770.00		(968,744.00)		(865,200.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,903,625.00		4,498,395.00		3,529,651.00
2. Ending Fund Balance (Sum lines C and D1)		4,498,395.00		3,529,651.00		2,664,451.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	400.00		400.00		400.00
b. Restricted	9740	293,788.00		293,788.00		293,788.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	85,000.00		85,000.00		85,000.00
d. Assigned	9780	3,204,207.00		2,386,463.00		1,492,263.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	915,000.00		764,000.00		793,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		4,498,395.00		3,529,651.00		2,664,451.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	915,000.00		764,000.00		793,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		915,000.00		764,000.00		793,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		24.03%		25.89%		25.87%
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):						
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 AI, Estimated P-2 ADA column, Line A4; enter projections)						
		146.64		141.68		141.68
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,808,287.00		2,950,718.00		3,064,922.00
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)		3,808,287.00		2,950,718.00		3,064,922.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		190,414.35		147,535.90		153,246.10
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		190,414.35		147,535.90		153,246.10
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	10,266,678.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	210,333.00
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	1,339,977.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	159,541.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	45,552.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				1,545,070.00
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	0.00
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)				8,511,275.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		907.72
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,376.54
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,655,450.70	7,983.70
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	7,983.70
B. Required effort (Line A.2 times 90%)	5,989,905.63	7,185.33
C. Current year expenditures (Line I.E and Line II.B)	8,511,275.00	9,376.54
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%

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

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				
011 GENERAL FUND								
Expenditure Detail	0.00	(458,043.00)	0.00	0.00				
Other Sources/Uses Detail					45,552.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	458,043.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,552.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2016-17 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	458,043.00	(458,043.00)	0.00	0.00	45,552.00	45,552.00		

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 interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)	District Regular	140.44	146.64	
	Charter School	0.00	0.00	
	Total ADA	140.44	146.64	4.4%
1st Subsequent Year (2017-18)	District Regular	142.46	145.82	
	Charter School			
	Total ADA	142.46	145.82	2.4%
2nd Subsequent Year (2018-19)	District Regular	142.46	141.68	
	Charter School	0.00	0.00	
	Total ADA	142.46	141.68	-0.5%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Variance is due to revised projections based on actual 2016-17 enrollment

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	146	145		
Charter School	0	0		
Total Enrollment	146	145	-0.7%	Met
1st Subsequent Year (2017-18)				
District Regular	148	137		
Charter School	0	0		
Total Enrollment	148	137	-7.4%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	148	137		
Charter School	0	0		
Total Enrollment	148	137	-7.4%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Variance is due to revised projections based on actual 2016-17 enrollment

3. CRITERION: ADA to Enrollment

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

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

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

*Please note for FY 2013-14 unaudited actuals: 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	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	154	951	16.2%
Second Prior Year (2014-15)			
District Regular	145	1,844	
Charter School			
Total ADA/Enrollment	145	1,844	7.9%
First Prior Year (2015-16)			
District Regular	137	142	
Charter School	0	714	
Total ADA/Enrollment	137	856	16.0%
		Historical Average Ratio:	13.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	13.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	147	145		
Charter School	0	0		
Total ADA/Enrollment	147	145	101.4%	Not Met
1st Subsequent Year (2017-18)				
District Regular	147	137		
Charter School	0	0		
Total ADA/Enrollment	147	137	107.3%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	142	137		
Charter School	0	0		
Total ADA/Enrollment	142	137	103.6%	Not Met

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

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

- STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Variance is due to revised projections based on actual 2016-17 enrollment. Please note the data above utilizes a mixture of charter and non-charter information (apples to oranges), that cannot be changed, which skews the trend data. ADA is based on past trends ADA is greater than enrollment based on 15/16 data ADA was greater than enrollment due to additional students being enrolled after CBEDS date. The district is expecting the same trend for subsequent years.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2016-17)	5,030,243.00		
1st Subsequent Year (2017-18)	5,054,768.00	6,083,813.00	20.4%	Not Met
2nd Subsequent Year (2018-19)	5,062,462.00	6,082,985.00	20.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

NESD LCFF Revenue includes funding from the School District Basic Aid Supplement Funding, which is outside of the LCFF calculation. This additional state aid was not included in the original budgeted revenue until it was confirmed by CDE as a principle apportionment. NESD is not counting on receiving these funds in future years. Therefore revenue recorded is from the LCFF calculator without consideration of in lieu taxes being paid to our charter schools..

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	2,362,956.77	2,746,696.58	86.0%
Second Prior Year (2014-15)	2,598,613.53	3,162,387.95	82.2%
First Prior Year (2015-16)	1,485,562.02	1,267,117.37	117.2%
Historical Average Ratio:			95.1%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	90.1% to 100.1%	90.1% to 100.1%	90.1% to 100.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	1,692,860.00	1,867,605.00	90.6%	Met
1st Subsequent Year (2017-18)	1,757,316.00	1,948,061.00	90.2%	Met
2nd Subsequent Year (2018-19)	1,834,790.00	2,025,535.00	90.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	110,115.00	155,842.00	41.5%	Yes
1st Subsequent Year (2017-18)	110,115.00	118,032.00	7.2%	Yes
2nd Subsequent Year (2018-19)	110,115.00	118,032.00	7.2%	Yes

Explanation:
(required if Yes) 1st Interim budget was aligned with CDE Categorical allocations for Mental Health Funding

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	190,331.00	437,591.00	129.9%	Yes
1st Subsequent Year (2017-18)	157,827.00	205,799.00	30.4%	Yes
2nd Subsequent Year (2018-19)	157,827.00	204,797.00	29.8%	Yes

Explanation:
(required if Yes) 1st Interim budget recognized 203,044 of Prop 39 -Energy Efficiency Funding was budgeted; lottery allocations were adjusted to reflect annual ADA. And accounting for future special education mental health funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	315,750.00	374,829.00	18.7%	Yes
1st Subsequent Year (2017-18)	315,750.00	314,147.00	-0.5%	No
2nd Subsequent Year (2018-19)	315,750.00	314,147.00	-0.5%	No

Explanation:
(required if Yes) Primary increase in local revenue is for additional interest earned on Basic Aid Supplement Funding which is part of NESD's State Aid

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	157,686.00	174,302.00	10.5%	Yes
1st Subsequent Year (2017-18)	138,486.00	174,302.00	25.9%	Yes
2nd Subsequent Year (2018-19)	138,486.00	174,302.00	25.9%	Yes

Explanation:
(required if Yes) 2016/2017 Books and Supply Expenses included Language Arts text book adoption. 1st Interim budget was increased because text book adoption expense was greater than budgeted.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	(367,469.00)	133,245.00	-136.3%	Yes
1st Subsequent Year (2017-18)	(367,469.00)	140,048.00	-138.1%	Yes
2nd Subsequent Year (2018-19)	(367,469.00)	147,191.00	-140.1%	Yes

Explanation:
(required if Yes) Service and other Operating expenditures were set up as interfund transfers between Newcastle Elementary School and Newcastle Charter School. Since Newcastle Charter School is now being directly charged for these expenses the interfund transfers were removed.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	616,196.00	968,262.00	57.1%	Not Met
1st Subsequent Year (2017-18)	583,692.00	637,978.00	9.3%	Not Met
2nd Subsequent Year (2018-19)	583,692.00	636,976.00	9.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	(209,783.00)	307,547.00	-246.6%	Not Met
1st Subsequent Year (2017-18)	(228,983.00)	314,350.00	-237.3%	Not Met
2nd Subsequent Year (2018-19)	(228,983.00)	321,493.00	-240.4%	Not Met

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

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

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

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

1st Interim budget was aligned with CDE Categorical allocations for Mental Health Funding

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

1st Interim budget recognized 203,044 of Prop 39 -Energy Efficiency Funding was budgeted; lottery allocations were adjusted to reflect annual ADA. And accounting for future special education mental health funds.

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

Primary increase in local revenue is for additional interest earned on Basic Aid Supplement Funding which is part of NESD's State Aid

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

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

2016/2017 Books and Supply Expenses included Language Arts text book adoption. 1st Interim budget was increased because text book adoption expense was greater than budgeted.

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

Service and other Operating expenditures were set up as interfund transfers between Newcastle Elementary School and Newcastle Charter School. Since Newcastle Charter School is now being directly charged for these expenses the interfund transfers were removed.

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - 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 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% 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.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	63,273.93	93,871.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)		69,871.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	24.0%	25.9%	25.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.0%	8.6%	8.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	2,389,540.00	1,867,605.00	N/A	Met
1st Subsequent Year (2017-18)	(968,744.00)	1,948,061.00	49.7%	Not Met
2nd Subsequent Year (2018-19)	(865,200.00)	2,025,535.00	42.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment between Newcastle Elementary School and Newcastle Charter School will be monitored and expenses will be reallocated or decreased accordingly. In the event that districts are no longer entitled to the Basic Aid Supplemental Funding expenses will be reevaluated.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2016-17)	4,498,395.00	Met
1st Subsequent Year (2017-18)	3,529,651.00	Met
2nd Subsequent Year (2018-19)	2,664,451.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2016-17)	4,476,836.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Current Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	147	142	142
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 MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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 MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,808,287.00	2,950,718.00	3,064,922.00
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)	3,808,287.00	2,950,718.00	3,064,922.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	190,414.35	147,535.90	153,246.10
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	190,414.35	147,535.90	153,246.10

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	915,000.00	764,000.00	793,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	915,000.00	764,000.00	793,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.03%	25.89%	25.87%
District's Reserve Standard (Section 10B, Line 7):	190,414.35	147,535.90	153,246.10
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(236,229.00)	(404,229.00)	71.1%	168,000.00	Not Met
1st Subsequent Year (2017-18)	(238,934.00)	(501,828.00)	110.0%	262,894.00	Not Met
2nd Subsequent Year (2018-19)	(263,302.00)	(538,558.00)	104.5%	275,256.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	45,552.00	45,552.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	45,552.00	45,552.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	271,561.00	271,561.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Special Education expenses increased due additional students with disabilities. Revenues from charters for special education billbacks have not been included since various determining factors are not known at this time. Sources from chareter schools will be factored in at 2nd interim which will reduce a portion of the contribution.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

Funds are anticipated to be from Newcastle Charter School to Newcastle Elementary School for technology improvements

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	15	01.09.25	01.09.25	1,500,685
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Varies	General Fund	General Fund	7,435

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

Net Pension Liability	N/A	N/A	N/A	4,913,000
TOTAL:				6,421,120

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	165,688	184,240	225,643	112,277
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Net Pension Liability				
Total Annual Payments:	165,688	184,240	225,643	112,277
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

These loan payments will be funded by savings realized from the energy efficient upgrades made with this loan and our Prop 39 funds

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	171,442.00	171,442.00
b. OPEB unfunded actuarial accrued liability (UAAL)	171,442.00	171,442.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Estimated	Estimated
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	0.00	0.00
1st Subsequent Year (2017-18)	0.00	0.00
2nd Subsequent Year (2018-19)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2016-17)	53,802.00	57,528.00
1st Subsequent Year (2017-18)	7,793.00	8,481.00
2nd Subsequent Year (2018-19)	7,933.00	8,481.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	0.00	0.00
1st Subsequent Year (2017-18)	0.00	0.00
2nd Subsequent Year (2018-19)	0.00	0.00
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	2	1
1st Subsequent Year (2017-18)	1	1
2nd Subsequent Year (2018-19)	1	1

4. Comments:

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

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

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

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

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

n/a

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2016-17)		
1st Subsequent Year (2017-18)		
2nd Subsequent Year (2018-19)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2016-17)		
1st Subsequent Year (2017-18)		
2nd Subsequent Year (2018-19)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	23.2	24.5	24.5	24.5

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

--

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	10.8	11.3	11.3	11.3

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	7,592		
% change in salary schedule from prior year or	3.0%		

Multiyear Agreement

Total cost of salary settlement	0		
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	6.3	6.5	6.5	6.5

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim 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

4. Amount included for any tentative salary schedule increases

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

- A3. Is enrollment decreasing in both the prior and current fiscal years?

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim
2016-17 Original 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.

First Interim
2016-17 Board Approved Operating 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.
AWESOME JOB!

First Interim
2016-17 Projected Totals
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.

First Interim
2016-17 Actuals to Date
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.
GREAT JOB!!!!