

# Newcastle Elementary School District

2016/2017 2<sup>nd</sup> Interim Budget

450 Main Street  
Newcastle, CA 95658

Presented to the Board of Trustees on:  
March 8, 2017



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**Newcastle Elementary School District**  
**2016-17 Second Interim Report and Multiyear Fiscal Projection**  
**As of January 31, 2017**  
Presented March 8, 2017

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 Second Interim Report is from July 1<sup>st</sup> through January 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. Discussed 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 second reporting period. In addition, the Second Interim Report contains detailed budget, multi-year projections, and estimated cash flow reports.

**2017-18 Budget Outlook and Changes from 2016-17 Enacted State Budget**

Governor Brown presented his proposed state budget for 2017-18 on January 10<sup>th</sup>. The Governor’s budget includes \$744 million towards the Local Control Funding Formula (LCFF), which is the amount needed to fund the statutory cost-of-living adjustment (COLA). Therefore, the Governor’s proposal results in a Proposition 98 guarantee of \$73.5 billion, which is a decrease of \$953 million when compared to the 2016-17 Budget Act.

The Governor’s budget also contains a decrease for 2016-17 in the amount of \$506 million from the enacted state budget due to lower-than-expected General Fund tax revenue. Therefore, the Proposition 98 guarantee is now estimated at \$71.4 billion. Further, as a result of a decrease in the 2016-17 Proposition 98 minimum funding guarantee caused by lower-than-projected state revenues, the Governor’s budget includes a one-time LCFF cash deferral, which encompasses moving \$859.1 million of LCFF expenditures from June 2017 to July 2017.

Illustrated below are the major differences between the primary factors that were utilized to prepare the District’s First Interim Report and the major factors contained in the Governor’s proposed 2017-18 proposed budget:

**LCFF Gap Funding and Cost-of-Living-Adjustment (COLA):** Illustrated below is a comparison of the gap funding percentages, and COLA percentages between the 2016-17 enacted state budget and the Governor’s 2017-18 proposed state budget:

Description	2015-16	2016-17	2017-18	2018-19
LCFF Gap Funding % – Proposed (May 2016)	52.20%	54.84%	73.96%	41.22%
LCFF Gap Funding % – Enacted (June 2016)	52.56%	54.18%	72.99%	40.36%
LCFF Gap Funding % – Revised (January 2017)	<b>52.56%</b>	<b>55.28%</b>	<b>23.67%</b>	<b>53.85%</b>
Annual COLA – Proposed (May 2016)	1.02%	0.00%	1.11%	2.42%
Annual COLA – Enacted (June 2016)	1.02%	0.00%	1.11%	2.42%
Annual COLA – Revised (January 2017)	<b>1.02%</b>	<b>0.00%</b>	<b>1.48%</b>	<b>2.40%</b>

**K-12 One-Time and Block Grant Mandate Funding:** LEAs are continued to expect to receive approximately \$214 per ADA for one-time mandate funds. The 2017-18 proposed budget

encompasses approximately \$48 per ADA of funding that was not included in budget forecasts for the 2017-18. The rates for the mandate block grant are expected to remain constant.

**Routine Restricted Maintenance Account:**

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

- 2015-16 & 2016-17:
  - The minimum contribution shall be the lesser of 2014-15 contributions or three percent of total General Fund expenditures
- 2017-18 to 2019-20:
  - The greater of the following:
    - the lesser of 2014-15 contributions or three percent of total General Fund expenditures

or

two percent of the total General Fund expenditures for that year

- 2020-21:
  - Three percent of General Fund expenditures

**Reserves:**

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

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

Currently, the cap is not expected to be in effect for fiscal 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 minimum 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.

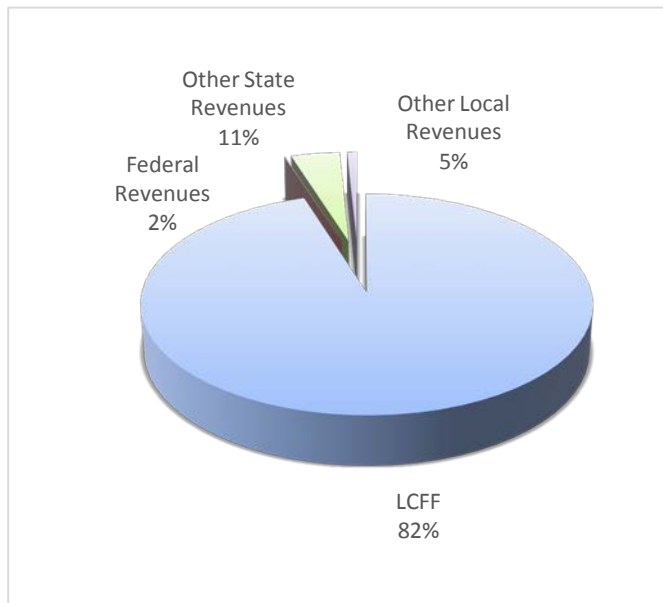
### **2016-17 Newcastle Elementary School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 886
  - Newcastle Elementary – 139 ADA
  - Newcastle Charter – 280 ADA
  - Harvest Ridge/Placer Academy – 467 ADA
- ❖ The District's estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 25%.
- ❖ Lottery revenue is estimated to be \$144 per ADA for unrestricted purposes and \$45 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant remains at \$28 for K-8 ADA.
- ❖ 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 Unrestricted 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:

<b>Description</b>	<b>Amount</b>
Local Control Funding Formula	\$6,416,884
Federal Revenues	\$154,994
Other State Revenues	\$831,102
Other Local Revenues	\$382,279
<b>TOTAL</b>	<b>\$7,785,259</b>



### **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.

<b>Education Protection Account (EPA) Budget</b>			
<b>2016-17 Fiscal Year</b>			
Description	Newcastle Elementary	Newcastle Charter	Harvest Ridge Charter
<b>BEGINNING BALANCE</b>	\$0	\$0	\$0
<b>BUDGETED EPA REVENUES:</b>			
<i>Estimated EPA Funds</i>	\$175,109	\$362,845	\$602,746
<b>BUDGETED EPA EXPENDITURES:</b>			
<i>Certificated Instructional Salaries and Benefits</i>	\$175,109	\$362,845	\$602,746
	\$0	\$0	\$0
<b>TOTAL</b>	\$175,109	\$362,845	\$602,746
<b>ENDING BALANCE</b>	\$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 expired 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.

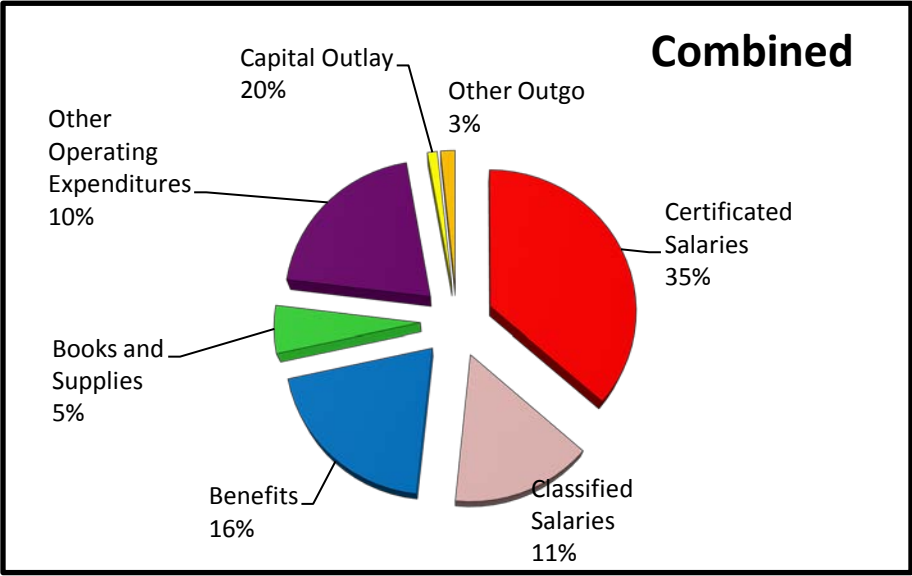
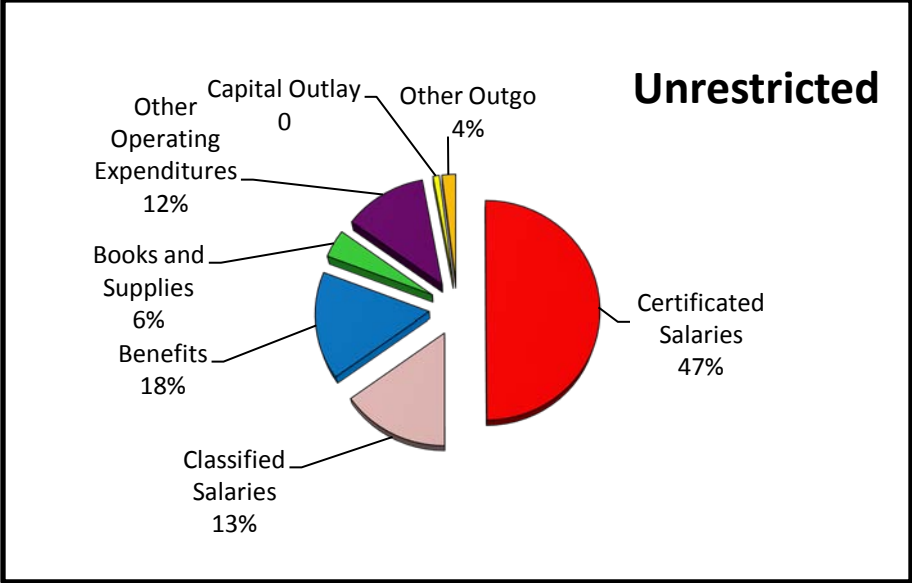
**Unrestricted Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits encompass of approximately 78% of the District’s unrestricted budget.

Description	Unrestricted	Combined
Certificated Salaries	\$1,848,267	\$2,161,565
Classified Salaries	\$520,193	\$675,141
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$692,334	\$1,015,436
Books and Supplies	\$237,030	\$324,845
Other Operating Expenditures	\$493,233	\$584,759
Capital Outlay	\$0	\$1,224,367
Other Outgo	\$157,962	\$195,715
<b>TOTAL</b>	<b>\$3,949,019</b>	<b>\$6,181,828</b>

*Refer to Newcastle Elementary/Charter multi-year projection spreadsheet*

Following is a graphical description 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	\$194,597
<b>TOTAL CONTRIBUTIONS</b>	<b>\$288,468</b>

Refer to Newcastle Elementary/Charter multi-year projection spreadsheet



### Summary

The District's 2016-17 Newcastle Elementary and Newcastle Charter projects will have an overall deficit of \$1,196,569 due to a one time transfer of funds. This results in an estimated ending fund balance of \$1,837,156. The components of the District's fund balance are as follows: revolving cash - \$400; assignments - \$419,805; restricted programs - \$264,607; and economic uncertainty - \$928,000. The assignment of ending fund balance, in the amount of \$419,805 is reserved for programs. 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 our charter schools throughout the year. This requires the District to utilize Placer County Treasurer's dry period financing. Dry period financing allows NESD's general fund to have positive cash flow for this fiscal year. Despite the cash deferral, the District anticipates having a positive monthly cash balance during the 2016-17.

### Fund Summaries

As illustrated below, all Funds are anticipated to have a positive ending fund balance:

<b>FUND</b>	<b>2015-16</b>	<b>Est. Net Change</b>	<b>2016-17</b>
GENERAL (UNRESTRICTED & RESTRICTED)	\$2,903,625	(\$1,267,202)	\$1,636,423
NEWCASTLE CHARTER SCHOOL	\$130,100	\$70,633	\$200,733
HARVEST RIDGE CHARTER	\$769,905	(\$199,115)	\$570,790
FOOD SERVICE	\$32,759	\$278	\$33,037
DEFERRED MAINTENANCE	\$1,200,000	(\$1,200,000)	\$0
CAPITAL FACILITIES	\$30,568	(\$3,192)	\$27,376
CAPITAL OUTLAY	\$1,500,000	\$1,500,000	\$0
<b>TOTAL</b>	<b>\$6,566,957</b>	<b>(\$1,098,598)</b>	<b>\$2,468,359</b>

## 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>			
	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>COLA (DOF)</b>	1.02%	0.00%	1.48%	2.40%
<b>LCFF Gap Funding Percentage (DOF)</b>	52.56%	55.28%	23.67%	53.85%
<b>STRS Employer Rates</b>	10.73%	12.58%	14.43%	16.28%
<b>PERS Employer Rates (PERS Board / Actuary)</b>	11.847%	13.888%	15.80%	18.70%
<b>Lottery – unrestricted per ADA</b>	\$144	\$144	\$144	\$144
<b>Lottery – Prop. 20 per ADA</b>	\$45	\$45	\$45	\$51
<b>Mandated Cost per ADA / One Time Allocations (DOF)</b>	\$529	\$214	\$48	\$0
<b>Routine Restricted Maintenance Account</b> * <i>Percentage of total general fund expenditures</i>  <i>(Note: Due to the November 2016 facility bond proposition passing, the RRMA requirement may revert to 3% for applicable LEAs. Please refer to description noted above.)</i>	Lesser of: 3%* or 2014-15 Amount	Lesser of: 3% or 2014-15 Amount	*Greater of: Lesser of 3% / 2014-15 Amount or 2%	*Greater of: Lesser of 3% / 2014-15 Amount or 2%

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>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>COLA (DOF &amp; SSC)</b>	1.02%	0.00%	1.48%	2.40%
<b>LCFF Gap Funding Percentage (DOF)</b>	52.56%	55.28%	23.67%	53.85%
<b>LCFF Gap Funding Percentage (SSC)</b>	52.56%	55.28%	23.67%	34.42%

Per enrollment trends, the District anticipates enrollment to remain flat. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target. Restricted federal revenue is estimated to decrease in 2017-18 due to the removal of estimated 15-16 carryover spent in 2016-17. Unrestricted state revenue is expected to decrease from 2016-17 due to the loss of one-time mandate funds.

**Expenditure Assumptions:**

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

On December 21, 2016, the California Public Employees’ Retirement System (CalPERS) Board took action to approve lowering what is known as the “discount rate” from 7.5% to 7.0% over three years beginning in 2018-19. This action effectively lowers what CalPERS projects will be the annual rate of return on its entire investment portfolio (i.e. investment return percentage). By reducing the current discount rate from 7.5% to 7.375% in 2018-19, 7.25% in 2019-20, and then 7.0% in 2020-21, the CalPERS Board will be scheduling higher employer contribution rates that will significantly exceed previous projected increases. As illustrated in the table below, the District’s First Interim Report estimated employer contributions at 19.8% in 2020-21 and remaining constant thereafter. However, the new projected schedule shows the 2020-21 rate moving upward to 24.9% for that year, with a top rate of 28.2% in 2023-24; essentially more than doubling the current employer rate of 13.888%.

	<b>2016-17 Actual</b>	<b>2017-18 Projected</b>	<b>2018-19 Projected</b>	<b>2019-20 Projected</b>	<b>2020-21 Projected</b>	<b>2021-22 Projected</b>	<b>2022-23 Projected</b>	<b>2023-24 Projected</b>
<b>Rates @ 1<sup>st</sup> Interim</b>	13.888%	15.50%	17.10%	18.60%	19.80%	19.80%	19.80%	19.80%
<b>Updated Proposed Rates</b>	13.888%	15.80%	18.70%	21.60%	24.90%	26.40%	27.40%	28.20%
<b>Member % (Pre-PEPRA)</b>	7%	7%	7%	7%	7%	TBD	TBD	TBD
<b>Member % (Post-PEPRA)</b>	6%	6%	6%	6%	6%	TBD	TBD	TBD

Assembly Bill 1469(CalSTRS full-funding plan) increased the contribution rates that employers, employees and the State pay to support the California State Teachers’ Retirement System (CalSTRS). Similar to CalPERS, the CalSTRS Board lowered its assumed rate of return on its investment portfolio from 7.5% to 7.0% and adopted new demographic assumptions on February 10<sup>th</sup>. Under Assembly Bill (AB) 1469 both state and employer contribution rates may be increased by the CalSTRS Board in order to maintain the goal of reaching full funding of the retirement system by 2046.

Current law increases contribution rates to 19.1% beginning July 1, 2020, and also gives the Board authority to increase rates to 20.1% beginning July 1, 2021, and to 20.25% beginning July 1, 2022. Further, under AB 1469, the state contribution rate can also increase above its current 8.828% of payroll. The increases are limited to a 0.5% increase annually, but has no upper boundary similar to the employer rate contribution. In addition, new CalSTRS members (hired after January 1, 2013) are required to pay at least half of the normal cost of the DB program; thus, these members’ contributions would increase by 0.5% effective July 1, 2017.

Please note that projected rate increases are not known at this time. Therefore, illustrated below are the rates that are currently known.

<b>CalSTRS Rates per Education Code Sections 22901.7 and 22950.5</b>					
<b>Description</b>	<b>2016-17 Actual</b>	<b>2017-18 Approved</b>	<b>2018-19 Approved</b>	<b>2019-20 Approved</b>	<b>2020-21 Approved</b>
<b>Employer %</b>	12.58%	14.43%	16.28%	18.13%	19.10%
<b>Member % (2% at 60)</b>	10.25%	10.25%	10.25%	10.25%	10.25%
<b>Member % (2% at 62)</b>	9.205%	9.205%	9.205%	9.205%	9.205%

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

Supplies and services are estimated to remain consistent and capital outlay is expected to decrease from the general fund in 2017/2018. 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 unrestricted and restricted budget is projected deficit spend \$552,351 with an ending General Fund balance of \$1,284,805.

During 2018-19, the District estimates that the General Fund is projected to deficit spend by \$560,484 resulting in an ending General Fund balance of \$724,321. In order to maintain a healthy reserve committed fund were absorbed into fund balance. Amounts over the state mandated reserve of four percent of total General Fund outgo are reserved for the following activities:

Illustrated below are the components of the estimated ending General Fund balance:

Description	2016-17	2017-18	2018-19
Assigned	\$419,805	\$152,997	\$42,569
Remainder / Undesignated	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$419,805</b>	<b>\$152,997</b>	<b>\$42,569</b>
Add: Nonspendable Reserves	\$400	\$400	\$400
Add: Restricted Fund Balance	\$264,607	\$264,607	\$264,607
Committed	\$224,344	\$215,260	\$0
Add: Reserve for Economic Uncertainty (REU) -	\$618,909	\$415,436	\$173,883
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$309,091	\$236,105	\$242,862
<b>Total - Estimated Ending Fund Balance</b>	<b>\$1,837,156</b>	<b>\$1,284,805</b>	<b>\$724,321</b>

*Note: Reserve for economic uncertainty includes amounts for Newcastle Elementary and Newcastle Charter May The Force Be With You*

**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. The Newcastle Elementary School District creates unique learning opportunities for student with all different learning styles.

We are anticipating deficit spending in the 2016/2017 year due to onetime expenses that will utilize the fund balance. With the investments in our students, staff and campus we are anticipating deficit spending in the next two fiscal years and will closely monitor our budget and provide transparency.

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

Thank you to our Board of Trustees and all of our staff who work 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 Second 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
<b>REVENUES</b>							
General Purpose (LCFF) Revenues:							
State Aid	3,736,426	3,649,512					7,385,938
Property Taxes & Misc. Local	594,376	1,928,785					2,523,161
<b>Total General Purpose</b>	<b>4,330,802</b>	<b>5,578,297</b>	-	-	-	-	<b>9,909,099</b>
Federal Revenues	154,994	-	48,000				202,994
Other State Revenues	436,156	635,678	3,000				1,074,834
Other Local Revenues	376,779	18,320	65,350	-	22,200	6,500	489,149
<b>TOTAL - REVENUES</b>	<b>5,298,731</b>	<b>6,232,295</b>	<b>116,350</b>	<b>-</b>	<b>22,200</b>	<b>6,500</b>	<b>11,676,076</b>
<b>EXPENDITURES</b>							
Certificated Salaries	1,144,924	2,675,736					3,820,660
Classified Salaries	579,871	359,047	43,916				982,834
Employee Benefits (All)	643,160	845,794	18,662				1,507,616
Books & Supplies	190,842	570,776	50,083				811,701
Other Operating Expenses (Services)	181,408	1,422,570	3,411	300,000	691	525,000	2,433,080
Capital Outlay	971,437	345,430				4,681,500	5,998,367
Other Outgo	99,844	95,872		-	24,701	-	220,417
Direct Support/Indirect Costs	-	-	-				-
<b>TOTAL - EXPENDITURES</b>	<b>3,811,486</b>	<b>6,315,225</b>	<b>116,072</b>	<b>300,000</b>	<b>25,392</b>	<b>5,206,500</b>	<b>15,774,675</b>
<b>EXCESS (DEFICIENCY)</b>	<b>1,487,245</b>	<b>(82,930)</b>	<b>278</b>	<b>(300,000)</b>	<b>(3,192)</b>	<b>(5,200,000)</b>	<b>(4,098,599)</b>
<b>OTHER SOURCES/USES</b>							
Transfers In	45,552	-	-			3,700,000	3,745,552
Transfers (Out)	(2,800,000)	(45,552)		(900,000)			(3,745,552)
Net Other Sources (Uses)	-	-					-
Contributions to Restricted Programs	-	-					-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(2,754,448)</b>	<b>(45,552)</b>	<b>-</b>	<b>(900,000)</b>	<b>-</b>	<b>3,700,000</b>	<b>-</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(1,267,203)</b>	<b>(128,482)</b>	<b>278</b>	<b>(1,200,000)</b>	<b>(3,192)</b>	<b>(1,500,000)</b>	<b>(4,098,599)</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	2,903,625	900,005	32,759	1,200,000	30,568	1,500,000	6,566,957
<b>Ending Balance, June 30</b>	<b>1,636,422</b>	<b>771,523</b>	<b>33,037</b>	<b>-</b>	<b>27,376</b>	<b>-</b>	<b>2,468,358</b>

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2016-17 Second 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	
<b>REVENUES</b>										
General Purpose (LCFF) Revenues:										
State Aid and EPA	3,736,426		3,736,426	1,363,644	-	1,363,644	2,285,868	-	2,285,868	7,385,938
Property Taxes & Misc. Local	533,610	60,766	594,376	722,438	-	722,438	1,206,347	-	1,206,347	2,523,161
Total General Purpose	4,270,036	60,766	4,330,802	2,086,082	-	2,086,082	3,492,215	-	3,492,215	9,909,099
Federal Revenues	-	154,994	154,994	-	-	-	-	-	-	154,994
Other State Revenues	53,254	382,902	436,156	103,464	291,482	394,946	161,851	78,881	240,732	1,071,834
Other Local Revenues	237,232	139,547	376,779	5,500	-	5,500	12,820	-	12,820	395,099
<b>TOTAL - REVENUES</b>	4,560,522	738,209	5,298,731	2,195,046	291,482	2,486,528	3,666,886	78,881	3,745,767	11,531,026
<b>EXPENDITURES</b>										
Certificated Salaries	831,626	313,298	1,144,924	1,016,641	-	1,016,641	1,659,095	-	1,659,095	3,820,660
Classified Salaries	424,923	154,948	579,871	95,270	-	95,270	242,225	21,552	263,777	938,918
Employee Benefits (All)	396,347	246,813	643,160	295,987	76,289	372,276	468,020	5,498	473,518	1,488,954
Books & Supplies	140,502	50,340	190,842	96,528	37,475	134,003	416,306	20,467	436,773	761,618
Other Operating Expenses (Services)	105,369	76,039	181,408	387,864	15,487	403,351	972,258	46,961	1,019,219	1,603,978
Capital Outlay	-	971,437	971,437	-	252,930	252,930	20,000	72,500	92,500	1,316,867
Other Outgo	62,090	37,754	99,844	95,872	-	95,872	-	-	-	195,716
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-	-	-
<b>TOTAL - EXPENDITURES</b>	1,960,857	1,850,629	3,811,486	1,988,162	382,181	2,370,343	3,777,904	166,978	3,944,882	10,126,711
<b>EXCESS (DEFICIENCY)</b>	2,599,665	(1,112,420)	1,487,245	206,884	(90,699)	116,185	(111,018)	(88,097)	(199,115)	1,404,315
<b>OTHER SOURCES/USES</b>										
Transfers In	45,552		45,552	-	-	-	-	-	-	45,552
Transfers (Out)	(2,800,000)		(2,800,000)	(45,552)	-	(45,552)	-	-	-	(2,845,552)
Net Other Sources (Uses)			-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(288,468)	288,468	-	-	-	-	(69,358)	69,358	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	(3,042,916)	288,468	(2,754,448)	(45,552)	-	(45,552)	(69,358)	69,358	-	(2,800,000)
<b>FUND BALANCE INCREASE (DECREASE)</b>	(443,251)	(823,952)	(1,267,203)	161,332	(90,699)	70,633	(180,376)	(18,739)	(199,115)	(1,395,685)
<b>FUND BALANCE</b>										
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	1,371,816	264,606	1,636,422	200,733	-	200,733	529,034	41,756	570,790	2,407,945

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2016-17 Second Interim Budget

### Newcastle Elementary Report Comparison

Description	1st Interim Budget			2nd Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	4,329,903	59,340	4,389,243	4,270,036	60,766	4,330,802	(59,867)	1,426	(58,441) A
Federal Revenue	0	155,842	155,842	0	154,994	154,994	0	(848)	(848)
State Revenue	54,178	383,413	437,591	53,254	382,902	436,156	(924)	(511)	(1,435) A
Local Revenue	231,741	143,088	374,829	237,232	139,547	376,779	5,491	(3,541)	1,950
<b>Total Revenues</b>	<b>4,615,822</b>	<b>741,683</b>	<b>5,357,505</b>	<b>4,560,522</b>	<b>738,209</b>	<b>5,298,731</b>	<b>(55,300)</b>	<b>(3,474)</b>	<b>(58,774)</b>
<b>EXPENDITURES</b>									
Certificated Salaries	855,532	343,750	1,199,282	831,626	313,298	1,144,924	(23,906)	(30,452)	(54,358) B
Classified Salaries	429,294	155,293	584,587	424,923	154,948	579,871	(4,371)	(345)	(4,716)
Benefits	408,034	254,181	662,215	396,347	246,813	643,160	(11,687)	(7,368)	(19,055) B
Books and Supplies	132,439	41,863	174,302	140,502	50,340	190,842	8,063	8,477	16,540 C
Other Services & Oper. Expenses	(2,810)	136,055	133,245	105,369	76,039	181,408	108,179	(60,016)	48,163 D
Capital Outlay	0	971,787	971,787	0	971,437	971,437	0	(350)	(350)
Other Outgo 7xxx	45,116	37,753	82,869	62,090	37,753	99,843	16,974	0	16,974
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,867,605</b>	<b>1,940,682</b>	<b>3,808,287</b>	<b>1,960,857</b>	<b>1,850,628</b>	<b>3,811,485</b>	<b>93,252</b>	<b>(90,054)</b>	<b>3,198</b>
<b>Excess / (Deficiency)</b>	<b>2,748,217</b>	<b>(1,198,999)</b>	<b>1,549,218</b>	<b>2,599,665</b>	<b>(1,112,419)</b>	<b>1,487,246</b>	<b>(148,552)</b>	<b>86,580</b>	<b>(61,972)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	45,552	0	45,552	45,552	0	45,552	0	0	0
Transfers Out	0	0	0	(2,800,000)	0	(2,800,000)	(2,800,000)	0	(2,800,000) E
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(404,229)	404,229	0	(288,468)	288,468	0	115,761	(115,761)	0 F
<b>Total Financing Sources/Uses</b>	<b>(358,677)</b>	<b>404,229</b>	<b>45,552</b>	<b>(3,042,916)</b>	<b>288,468</b>	<b>(2,754,448)</b>	<b>(2,684,239)</b>	<b>(115,761)</b>	<b>(2,800,000)</b>
<b>Net Increase (Decrease)</b>	<b>2,389,540</b>	<b>(794,770)</b>	<b>1,594,770</b>	<b>(443,251)</b>	<b>(823,951)</b>	<b>(1,267,202)</b>	<b>(2,832,791)</b>	<b>(29,181)</b>	<b>(2,861,972)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	1,815,067	1,088,558	2,903,625	1,815,067	1,088,558	2,903,625	0	0	0
<b>Ending Balance</b>	<b>4,204,607</b>	<b>293,788</b>	<b>4,498,395</b>	<b>1,371,816</b>	<b>264,607</b>	<b>1,636,423</b>	<b>(2,832,791)</b>	<b>(29,181)</b>	<b>(2,861,972)</b>
Nonspendable (Revolving Cash)	400		400	400		400	0	0	0
Restricted		293,788	293,788		264,607	264,607	0	(29,181)	(29,181)
Committed	85,000		85,000	224,344		224,344	139,344	0	139,344 G
Assigned	3,204,207		3,204,207	219,072		219,072	(2,985,135)	0	(2,985,135) H
Unassigned - REU	915,000		915,000	928,000		928,000	13,000	0	13,000
Unassigned - Other	0	0	0	0	0	0	0	0	0
<b>Total - Fund Balance</b>	<b>4,204,607</b>	<b>293,788</b>	<b>4,498,395</b>	<b>1,371,816</b>	<b>264,607</b>	<b>1,636,423</b>	<b>(2,832,791)</b>	<b>(29,181)</b>	<b>(2,861,972)</b>

**Notes:**

A - Changes in revenue are due to changes in projected P-2 ADA assumptions.

B- Change in certificated salaries are primarily due to expensing staff to Newcastle Charter School and adjusting variable salaries.

C - Increase in book and supplies due to budgeted expenditures utilizing restricted lottery funds

D - Increase in services are due to repairs of buildings and grounds maintenance of Newcastle Elementary/Charter School Campus

E - Transfer out to Capital Outlay fund for \$2,500,000 and Deferred Maintenance \$300,000.

F - Decrease in Contribution to restricted funds primarily due to appropriately budgeting Special Education expenses to Newcastle Charter School and Harvest Ridge

G- Change in committed ending fund balance due to OPEB long term liability commitment per BR 10-16/17 passed on December 13, 2016

H - Changes in assigned ending fund balance due to \$2,500,000 budgeted to be transferred to Capital Outlay and \$300,000 to Deferred Maintenance



# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2016-17 Second Interim Budget

### Newcastle Charter Report Comparison

Description	1st Interim Budget			2nd Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	2,195,608	0	2,195,608	2,086,082	0	2,086,082	(109,526)	0	(109,526) A
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	104,110	292,322	396,432	103,464	291,482	394,946	(646)	(840)	(1,486) A
Local Revenue	5,500	0	5,500	5,500	0	5,500	0	0	0
<b>Total Revenues</b>	<b>2,305,218</b>	<b>292,322</b>	<b>2,597,540</b>	<b>2,195,046</b>	<b>291,482</b>	<b>2,486,528</b>	<b>(110,172)</b>	<b>(840)</b>	<b>(111,012)</b>
<b>EXPENDITURES</b>									
Certificated Salaries	1,000,058	0	1,000,058	1,016,641	0	1,016,641	16,583	0	16,583 B
Classified Salaries	96,613	0	96,613	95,270	0	95,270	(1,343)	0	(1,343)
Benefits	292,076	76,289	368,365	295,987	76,289	372,276	3,911	0	3,911 B
Books and Supplies	90,282	11,201	101,483	96,528	37,475	134,003	6,246	26,274	32,520 C
Other Services & Oper. Expenses	359,029	15,487	374,516	387,864	15,487	403,351	28,835	0	28,835 D
Capital Outlay	0	252,930	252,930	0	252,930	252,930	0	0	0
Other Outgo 7xxx	95,872	0	95,872	95,872	0	95,872	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,933,930</b>	<b>355,907</b>	<b>2,289,837</b>	<b>1,988,162</b>	<b>382,181</b>	<b>2,370,343</b>	<b>54,232</b>	<b>26,274</b>	<b>80,506</b>
<b>Excess / (Deficiency)</b>	<b>371,288</b>	<b>(63,585)</b>	<b>307,703</b>	<b>206,884</b>	<b>(90,699)</b>	<b>116,185</b>	<b>(164,404)</b>	<b>(27,114)</b>	<b>(191,518)</b>
<b>OTHER SOURCES/USES</b>									
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
<b>Total Financing Sources/Uses</b>	<b>(45,552)</b>	<b>0</b>	<b>(45,552)</b>	<b>(45,552)</b>	<b>0</b>	<b>(45,552)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease)</b>	<b>325,736</b>	<b>(63,585)</b>	<b>262,151</b>	<b>161,332</b>	<b>(90,699)</b>	<b>70,633</b>	<b>(164,404)</b>	<b>(27,114)</b>	<b>(191,518)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	39,401	90,699	130,100	39,401	90,699	130,100	0	0	0
<b>Ending Balance</b>	<b>365,137</b>	<b>27,114</b>	<b>392,251</b>	<b>200,733</b>	<b>0</b>	<b>200,733</b>	<b>(164,404)</b>	<b>(27,114)</b>	<b>(191,518)</b>
Nonspendable (Revolving Cash)			0			0	0	0	0
Restricted		27,114	27,114		0	0	0	(27,114)	(27,114)
Committed			0			0	0	0	0
Assigned	365,137		365,137	200,733		200,733	(164,404)	0	(164,404)
Unassigned - REU			0	0		0	0	0	0
Unassigned - Other	0	0	0	0	0	0	0	0	0
<b>Total - Fund Balance</b>	<b>365,137</b>	<b>27,114</b>	<b>392,251</b>	<b>200,733</b>	<b>0</b>	<b>200,733</b>	<b>(164,404)</b>	<b>(27,114)</b>	<b>(191,518)</b>

Notes:

A -Changes in revenue are due to changes in projected P-2 ADA assumptions.

B- Change in certificated salaries are primarily due to adjustment of variable salaries.

C - Increase in book and supplies due to budgeted expenditures utilizing restricted lottery funds

D - Increase in services are primarily due to Special Education expenses being charged from General Fund to Newcastle Charter School

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2016-17 Second Interim Budget

### Newcastle Elementary/Charter Report Comparison

Description	1st Interim Budget			2nd Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	6,525,511	59,340	6,584,851	6,356,118	60,766	6,416,884	(169,393)	1,426	(167,967) A
Federal Revenue	0	155,842	155,842	0	154,994	154,994	0	(848)	(848)
State Revenue	158,288	675,735	834,023	156,718	674,384	831,102	(1,570)	(1,351)	(2,921) A
Local Revenue	237,241	143,088	380,329	242,732	139,547	382,279	5,491	(3,541)	1,950
<b>Total Revenues</b>	<b>6,921,040</b>	<b>1,034,005</b>	<b>7,955,045</b>	<b>6,755,568</b>	<b>1,029,691</b>	<b>7,785,259</b>	<b>(165,472)</b>	<b>(4,314)</b>	<b>(169,786)</b>
<b>EXPENDITURES</b>									
Certificated Salaries	1,855,590	343,750	2,199,340	1,848,267	313,298	2,161,565	(7,323)	(30,452)	(37,775) B
Classified Salaries	525,907	155,293	681,200	520,193	154,948	675,141	(5,714)	(345)	(6,059)
Benefits	700,110	330,470	1,030,580	692,334	323,102	1,015,436	(7,776)	(7,368)	(15,144) B
Books and Supplies	222,721	53,064	275,785	237,030	87,815	324,845	14,309	34,751	49,060 C
Other Services & Oper. Expenses	356,219	151,542	507,761	493,233	91,526	584,759	137,014	(60,016)	76,998 D
Capital Outlay	0	1,224,717	1,224,717	0	1,224,367	1,224,367	0	(350)	(350)
Other Outgo 7xxx	140,988	37,753	178,741	157,962	37,753	195,715	16,974	0	16,974
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,801,535</b>	<b>2,296,589</b>	<b>6,098,124</b>	<b>3,949,019</b>	<b>2,232,809</b>	<b>6,181,828</b>	<b>147,484</b>	<b>(63,780)</b>	<b>83,704</b>
<b>Excess / (Deficiency)</b>	<b>3,119,505</b>	<b>(1,262,584)</b>	<b>1,856,921</b>	<b>2,806,549</b>	<b>(1,203,118)</b>	<b>1,603,431</b>	<b>(312,956)</b>	<b>59,466</b>	<b>(253,490)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	45,552	0	45,552	45,552	0	45,552	0	0	0
Transfers Out	(45,552)	0	(45,552)	(2,845,552)	0	(2,845,552)	(2,800,000)	0	(2,800,000) E
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(404,229)	404,229	0	(288,468)	288,468	0	115,761	(115,761)	0 F
<b>Total Financing Sources/Uses</b>	<b>(404,229)</b>	<b>404,229</b>	<b>0</b>	<b>(3,088,468)</b>	<b>288,468</b>	<b>(2,800,000)</b>	<b>(2,684,239)</b>	<b>(115,761)</b>	<b>(2,800,000)</b>
<b>Net Increase (Decrease)</b>	<b>2,715,276</b>	<b>(858,355)</b>	<b>1,856,921</b>	<b>(281,919)</b>	<b>(914,650)</b>	<b>(1,196,569)</b>	<b>(2,997,195)</b>	<b>(56,295)</b>	<b>(3,053,490)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	1,854,468	1,179,257	3,033,725	1,854,468	1,179,257	3,033,725	0	0	0
<b>Ending Balance</b>	<b>4,569,744</b>	<b>320,902</b>	<b>4,890,646</b>	<b>1,572,549</b>	<b>264,607</b>	<b>1,837,156</b>	<b>(2,997,195)</b>	<b>(56,295)</b>	<b>(3,053,490)</b>
Nonspendable (Revolving Cash)	400	0	400	400	0	400	0	0	0
Restricted	0	320,902	320,902	0	264,607	264,607	0	(56,295)	(56,295)
Committed	85,000	0	85,000	224,344	0	224,344	139,344	0	139,344 G
Assigned	3,569,344	0	3,569,344	419,805	0	419,805	0	0	0 H
Unassigned - REU	915,000	0	915,000	928,000	0	928,000	13,000	0	13,000
Unassigned - Other	0	0	0	0	0	0	(3,149,539)	0	(3,149,539)
<b>Total - Fund Balance</b>	<b>4,569,744</b>	<b>320,902</b>	<b>4,890,646</b>	<b>1,572,549</b>	<b>264,607</b>	<b>1,837,156</b>	<b>(2,997,195)</b>	<b>(56,295)</b>	<b>(3,053,490)</b>

Notes:

A - Changes in revenue are due to changes in projected P-2 ADA assumptions.

B- Change in certificated salaries are primarily due to adjustment of variable salaries.

C - Increase in book and supplies due to budgeted expenditures utilizing restricted lottery funds

D - Increase in services are due to repairs of buildings and grounds maintenance of Newcastle Elementary/Charter School Campus

E - Transfer out to Capital outlay fund for \$2,500,000 and deferred maintenance \$300,000.

F - Decrease in Contribution to restricted funds primarily due to appropriately budgeting Special Education expenses to Newcastle Charter School and Harvest Ridge

G- Change in committed ending fund balance is due to OPEB long term liability commitment per BR 10-16/17 passed on December 13, 2016

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2016-17 Second Interim Budget

### Harvest Ridge Report Comparison

Description	1st Interim Budget			2nd Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	3,504,940	0	3,504,940	3,492,215	0	3,492,215	(12,725)	0	(12,725) A
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	162,552	80,763	243,315	161,851	78,881	240,732	(701)	(1,882)	(2,583) A
Local Revenue	4,850	0	4,850	12,820	0	12,820	7,970	0	7,970 B
<b>Total Revenues</b>	<b>3,672,342</b>	<b>80,763</b>	<b>3,753,105</b>	<b>3,666,886</b>	<b>78,881</b>	<b>3,745,767</b>	<b>(5,456)</b>	<b>(1,882)</b>	<b>(7,338)</b>
<b>EXPENDITURES</b>									
Certificated Salaries	1,659,899	0	1,659,899	1,659,095	0	1,659,095	(804)	0	(804)
Classified Salaries	275,421	8,025	283,446	242,225	21,552	263,777	(33,196)	13,527	(19,669) C
Benefits	502,755	1,767	504,522	468,020	5,498	473,518	(34,735)	3,731	(31,004)
Books and Supplies	338,466	20,467	358,933	416,306	20,467	436,773	77,840	0	77,840 D
Other Services & Oper. Expenses	1,192,847	8,095	1,200,942	972,258	46,961	1,019,219	(220,589)	38,866	(181,723) E
Capital Outlay	42,760	72,500	115,260	20,000	72,500	92,500	(22,760)	0	(22,760) E
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
<b>Total Expenditures</b>	<b>4,012,148</b>	<b>110,854</b>	<b>4,123,002</b>	<b>3,777,904</b>	<b>166,978</b>	<b>3,944,882</b>	<b>(234,244)</b>	<b>56,124</b>	<b>(178,120)</b>
<b>Excess / (Deficiency)</b>	<b>(339,806)</b>	<b>(30,091)</b>	<b>(369,897)</b>	<b>(111,018)</b>	<b>(88,097)</b>	<b>(199,115)</b>	<b>228,788</b>	<b>(58,006)</b>	<b>170,782</b>
<b>OTHER SOURCES/USES</b>									
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	(13,234)	13,234	0	(69,358)	69,358	0	(56,124)	56,124	0
<b>Total Financing Sources/Uses</b>	<b>(13,234)</b>	<b>13,234</b>	<b>0</b>	<b>(69,358)</b>	<b>69,358</b>	<b>0</b>	<b>(56,124)</b>	<b>56,124</b>	<b>0</b>
<b>Net Increase (Decrease)</b>	<b>(353,040)</b>	<b>(16,857)</b>	<b>(369,897)</b>	<b>(180,376)</b>	<b>(18,739)</b>	<b>(199,115)</b>	<b>172,664</b>	<b>(1,882)</b>	<b>170,782</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	709,410	60,495	769,905	709,410	60,495	769,905	0	(0)	(0)
<b>Ending Balance</b>	<b>356,370</b>	<b>43,638</b>	<b>400,008</b>	<b>529,034</b>	<b>41,756</b>	<b>570,790</b>	<b>172,664</b>	<b>(1,882)</b>	<b>170,782</b>
Nonspendable (Revolving Cash)			0			0	0	0	0
Restricted		43,638	43,638		41,756	41,756	0	(1,882)	(1,882)
Committed			0			0	0	0	0
Assigned	356,370		356,370	529,034		529,034	172,664	0	172,664
Unassigned - REU			0			0	0	0	0
Unassigned - Other	0	0	0	0	0	0	0	0	0
<b>Total - Fund Balance</b>	<b>356,370</b>	<b>43,638</b>	<b>400,008</b>	<b>529,034</b>	<b>41,756</b>	<b>570,790</b>	<b>172,664</b>	<b>(1,882)</b>	<b>170,782</b>

Notes:

A -Changes in revenue are due to changes in projected P-2 ADA assumptions.

B - Increase to local revenue is due to budget adjustment for interest earned.

C - Change to classified salaries are due to fluctuations in variable time sheet assignments.

D - Budget was adjusted to reflect projected expenses for additional classrooms.

E- Budget was reduced to reflect projected expenses due to new location being postponed until 17/18.

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2016-17 Second 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
<b>REVENUES</b>									
General Purpose Revenue (A)	4,270,036	60,766	4,330,802	1,207,532	60,766	1,268,298	1,239,225	60,766	1,299,991
Federal Revenue (B)	0	154,994	154,994	0	118,032	118,032	0	118,032	118,032
State Revenue (C)	53,254	382,902	436,156	32,115	179,858	211,973	25,216	179,858	205,074
Local Revenue (D)	237,232	139,547	376,779	171,059	139,547	310,606	171,059	139,547	310,606
<b>Total Revenues</b>	<b>4,560,522</b>	<b>738,209</b>	<b>5,298,731</b>	<b>1,410,706</b>	<b>498,203</b>	<b>1,908,909</b>	<b>1,435,500</b>	<b>498,203</b>	<b>1,933,703</b>
<b>EXPENDITURES</b>									
Certificated Salaries (E)	831,626	313,298	1,144,924	849,922	320,191	1,170,113	781,758	327,235	1,108,993
Classified Salaries (F)	424,923	154,948	579,871	441,920	161,146	603,066	413,697	167,592	581,289
Benefits (G)	396,347	246,813	643,160	427,059	258,235	685,294	435,228	271,898	707,126
Books and Supplies	140,502	50,340	190,842	70,251	8,229	78,480	70,251	8,229	78,480
Other Services & Oper. Exp	105,369	76,039	181,408	52,685	39,250	91,935	52,685	21,213	73,898
Capital Outlay (H)	0	971,437	971,437	0	0	0	0	0	0
Other Outgo 7xxx	62,090	37,753	99,843	15,900	41,809	57,709	15,900	35,000	50,900
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other-Charter Billback SPED	0	0	0	0	(125,000)	(125,000)	0	(125,000)	(125,000)
<b>Total Expenditures</b>	<b>1,960,857</b>	<b>1,850,628</b>	<b>3,811,485</b>	<b>1,857,737</b>	<b>703,860</b>	<b>2,561,597</b>	<b>1,769,519</b>	<b>706,167</b>	<b>2,475,686</b>
<b>Excess / (Deficiency)</b>	<b>2,599,665</b>	<b>(1,112,419)</b>	<b>1,487,246</b>	<b>(447,031)</b>	<b>(205,657)</b>	<b>(652,688)</b>	<b>(334,019)</b>	<b>(207,964)</b>	<b>(541,983)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In (I)	45,552	0	45,552	150,000	0	150,000	90,000	0	90,000
Transfers Out (J)	(2,800,000)	0	(2,800,000)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(288,468)	288,468	0	(205,657)	205,657	0	(207,964)	207,964	0
<b>Total Financing Sources/Uses</b>	<b>(3,042,916)</b>	<b>288,468</b>	<b>(2,754,448)</b>	<b>(55,657)</b>	<b>205,657</b>	<b>150,000</b>	<b>(117,964)</b>	<b>207,964</b>	<b>90,000</b>
<b>Net Increase (Decrease)</b>	<b>(443,251)</b>	<b>(823,951)</b>	<b>(1,267,202)</b>	<b>(502,688)</b>	<b>0</b>	<b>(502,688)</b>	<b>(451,983)</b>	<b>0</b>	<b>(451,983)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	1,815,067	1,088,558	2,903,625	1,371,816	264,607	1,636,423	869,128	264,607	1,133,735
<b>Ending Balance</b>	<b>1,371,816</b>	<b>264,607</b>	<b>1,636,423</b>	<b>869,128</b>	<b>264,607</b>	<b>1,133,735</b>	<b>417,145</b>	<b>264,607</b>	<b>681,752</b>
Nonspendable (Revolving Cash)	400	0	400	400	0	400	400	0	400
Restricted	0	264,607	264,607	0	264,607	264,607	0	264,607	264,607
Committed	224,344	0	224,344	215,260	0	215,260	0	0	0
Assigned	219,072	0	219,072	1,927	0	1,927	0	0	0
Unassigned - REU (K)	928,000	0	928,000	709,000	0	709,000	524,880	0	524,880
Unassigned - Other	0	0	0	(57,459)	0	(57,459)	(108,135)	0	(108,135)
<b>Total - Fund Balance</b>	<b>1,371,816</b>	<b>264,607</b>	<b>1,636,423</b>	<b>869,128</b>	<b>264,607</b>	<b>1,133,735</b>	<b>417,145</b>	<b>264,607</b>	<b>681,752</b>

**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 1.91% in 17-18 and 2.9% 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) Transfer in amounts consist of expenses that will be charged to charter schools.

(J) Transfer of 2,500,000 for Phase 2 of the modernization plan to Newcastle Elementary School to be done in Summer of 2018 transferred to Capital Outlay and 300,000 to Deferred Maintenance

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

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2016-17 Second 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
<b>REVENUES</b>									
General Purpose Revenue (A)	2,086,082	0	2,086,082	2,104,014	0	2,104,014	2,206,214	0	2,206,214
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	103,464	291,482	394,946	62,194	89,138	151,332	62,194	89,138	151,332
Local Revenue	5,500	0	5,500	5,500	0	5,500	5,500	0	5,500
<b>Total Revenues</b>	<b>2,195,046</b>	<b>291,482</b>	<b>2,486,528</b>	<b>2,171,708</b>	<b>89,138</b>	<b>2,260,846</b>	<b>2,273,908</b>	<b>89,138</b>	<b>2,363,046</b>
<b>EXPENDITURES</b>									
Certificated Salaries (C)	1,016,641	0	1,016,641	1,039,007	0	1,039,007	1,148,727	0	1,148,727
Classified Salaries (D)	95,270	0	95,270	99,081	0	99,081	148,944	0	148,944
Benefits (E)	295,987	76,289	372,276	322,234	76,289	398,523	378,326	76,289	454,615
Books and Supplies	96,528	37,475	134,003	96,528	37,475	134,003	96,528	37,475	134,003
Other Services & Oper. Exp	387,864	15,487	403,351	407,257	2,488	409,745	427,620	2,488	430,108
Capital Outlay	0	252,930	252,930	0	0	0	0	0	0
Other Outgo 7xxx	95,872	0	95,872	33,750	46,400	80,150	33,750	31,400	65,150
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,988,162</b>	<b>382,181</b>	<b>2,370,343</b>	<b>1,997,857</b>	<b>162,652</b>	<b>2,160,509</b>	<b>2,233,895</b>	<b>147,652</b>	<b>2,381,547</b>
<b>Excess / (Deficiency)</b>	<b>206,884</b>	<b>(90,699)</b>	<b>116,185</b>	<b>173,851</b>	<b>(73,514)</b>	<b>100,337</b>	<b>40,013</b>	<b>(58,514)</b>	<b>(18,501)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,552)	0	(45,552)	(150,000)	0	(150,000)	(90,000)	0	(90,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	(73,514)	73,514	0	(58,514)	58,514	0
<b>Total Financing Sources/Uses</b>	<b>(45,552)</b>	<b>0</b>	<b>(45,552)</b>	<b>(223,514)</b>	<b>73,514</b>	<b>(150,000)</b>	<b>(148,514)</b>	<b>58,514</b>	<b>(90,000)</b>
<b>Net Increase (Decrease)</b>	<b>161,332</b>	<b>(90,699)</b>	<b>70,633</b>	<b>(49,663)</b>	<b>0</b>	<b>(49,663)</b>	<b>(108,501)</b>	<b>0</b>	<b>(108,501)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	39,401	90,699	130,100	200,733	0	200,733	151,070	0.000	151,070
<b>Ending Balance</b>	<b>200,733</b>	<b>0</b>	<b>200,733</b>	<b>151,070</b>	<b>0</b>	<b>151,070</b>	<b>42,569</b>	<b>0.000</b>	<b>42,569</b>
Nonspendable (Revolving Cash)	0	0	0			0			0
Restricted	0	0	0		0	0		0.000	0
Committed	0	0	0			0			0
Assigned	200,733	0	200,733	151,070		151,070	42,569		42,569
Unassigned - REU	0	0	0			0			0
Unassigned - Other	0	0	0	0	0	0	0.000	0.000	0
<b>Total - Fund Balance</b>	<b>200,733</b>	<b>0</b>	<b>200,733</b>	<b>151,070</b>	<b>0</b>	<b>151,070</b>	<b>42,569</b>	<b>0</b>	<b>42,569</b>

**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 1.91% in 17-18 and 2.9% 18-19.

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2016-17 Second 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
<b>REVENUES</b>									
General Purpose Revenue	6,356,118	60,766	6,416,884	3,311,546	60,766	3,372,312	3,445,439	60,766	3,506,205
Federal Revenue	0	154,994	154,994	0	118,032	118,032	0	118,032	118,032
State Revenue	156,718	674,384	831,102	94,309	268,996	363,305	87,410	268,996	356,406
Local Revenue	242,732	139,547	382,279	176,559	139,547	316,106	176,559	139,547	316,106
<b>Total Revenues</b>	<b>6,755,568</b>	<b>1,029,691</b>	<b>7,785,259</b>	<b>3,582,414</b>	<b>587,341</b>	<b>4,169,755</b>	<b>3,709,408</b>	<b>587,341</b>	<b>4,296,749</b>
<b>EXPENDITURES</b>									
Certificated Salaries	1,848,267	313,298	2,161,565	1,888,929	320,191	2,209,120	1,930,485	327,235	2,257,720
Classified Salaries	520,193	154,948	675,141	541,001	161,146	702,147	562,641	167,592	730,233
Benefits	692,334	323,102	1,015,436	749,293	334,524	1,083,817	813,554	348,187	1,161,741
Books and Supplies	237,030	87,815	324,845	166,779	45,704	212,483	166,779	45,704	212,483
Other Services & Oper. Exp	493,233	91,526	584,759	459,942	41,738	501,680	480,305	23,701	504,006
Capital Outlay	0	1,224,367	1,224,367	0	0	0	0	0	0
Other Outgo 7xxx	157,962	37,753	195,715	49,650	88,209	137,859	49,650	66,400	116,050
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	(125,000)	(125,000)	0	(125,000)	(125,000)
<b>Total Expenditures</b>	<b>3,949,019</b>	<b>2,232,809</b>	<b>6,181,828</b>	<b>3,855,594</b>	<b>866,512</b>	<b>4,722,106</b>	<b>4,003,414</b>	<b>853,819</b>	<b>4,857,233</b>
<b>Excess / (Deficiency)</b>	<b>2,806,549</b>	<b>(1,203,118)</b>	<b>1,603,431</b>	<b>(273,180)</b>	<b>(279,171)</b>	<b>(552,351)</b>	<b>(294,006)</b>	<b>(266,478)</b>	<b>(560,484)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	45,552	0	45,552	150,000	0	150,000	90,000	0	90,000
Transfers Out	(2,845,552)	0	(2,845,552)	(150,000)	0	(150,000)	(90,000)	0	(90,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(288,468)	288,468	0	(279,171)	279,171	0	(266,478)	266,478	0
<b>Total Financing Sources/Uses</b>	<b>(3,088,468)</b>	<b>288,468</b>	<b>(2,800,000)</b>	<b>(279,171)</b>	<b>279,171</b>	<b>0</b>	<b>(266,478)</b>	<b>266,478</b>	<b>0</b>
<b>Net Increase (Decrease)</b>	<b>(281,919)</b>	<b>(914,650)</b>	<b>(1,196,569)</b>	<b>(552,351)</b>	<b>0</b>	<b>(552,351)</b>	<b>(560,484)</b>	<b>0</b>	<b>(560,484)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	1,854,468	1,179,257	3,033,725	1,572,549	264,607	1,837,156	1,020,198	264,607	1,284,805
<b>Ending Balance</b>	<b>1,572,549</b>	<b>264,607</b>	<b>1,837,156</b>	<b>1,020,198</b>	<b>264,607</b>	<b>1,284,805</b>	<b>459,714</b>	<b>264,607</b>	<b>724,321</b>
Nonspendable (Revolving Cash)	400	0	400	400	0	400	400	0	400
Restricted	0	264,607	264,607	0	264,607	264,607	0	264,607	264,607
Committed	224,344	0	224,344	215,260	0	215,260	0	0	0
Assigned	419,805	0	419,805	152,997	0	152,997	42,569	0	42,569
Unassigned - REU	928,000	0	928,000	709,000	0	709,000	524,880	0	524,880
Unassigned - Other	0	0	0	(57,459)	0	(57,459)	(108,135)	0	(108,135)
<b>Total - Fund Balance</b>	<b>1,572,549</b>	<b>264,607</b>	<b>1,837,156</b>	<b>1,020,198</b>	<b>264,607</b>	<b>1,284,805</b>	<b>459,714</b>	<b>264,607</b>	<b>724,321</b>

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2016-17 Second Interim Budget

### Harvest Ridge 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
<b>REVENUES</b>									
General Purpose Revenue (A)	3,492,215	0	3,492,215	3,785,309	0	3,785,309	4,053,951	0	4,053,951
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	161,851	78,881	240,732	102,546	78,881	181,427	102,546	78,881	181,427
Local Revenue	12,820	0	12,820	8,000	0	8,000	8,000	0	8,000
<b>Total Revenues</b>	<b>3,666,886</b>	<b>78,881</b>	<b>3,745,767</b>	<b>3,895,855</b>	<b>78,881</b>	<b>3,974,736</b>	<b>4,164,497</b>	<b>78,881</b>	<b>4,243,378</b>
<b>EXPENDITURES</b>									
Certificated Salaries (C)	1,659,095	0	1,659,095	1,760,026	0	1,760,026	1,863,986	0	1,863,986
Classified Salaries (D)	242,225	21,552	263,777	247,070	21,983	269,053	252,011	22,423	274,434
Benefits (E)	468,020	5,498	473,518	519,722	5,859	525,581	581,745	6,759	588,504
Books and Supplies	416,306	20,467	436,773	416,306	20,467	436,773	416,306	20,467	436,773
Other Services & Oper. Exp	972,258	46,961	1,019,219	972,258	46,961	1,019,219	972,258	46,961	1,019,219
Capital Outlay (F)	20,000	72,500	92,500	300,000	0	300,000	0	0	0
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
Other	0	0	0	125,000	0	125,000	125,000	0	125,000
<b>Total Expenditures</b>	<b>3,777,904</b>	<b>166,978</b>	<b>3,944,882</b>	<b>4,340,382</b>	<b>95,270</b>	<b>4,435,652</b>	<b>4,211,306</b>	<b>96,610</b>	<b>4,307,916</b>
<b>Excess / (Deficiency)</b>	<b>(111,018)</b>	<b>(88,097)</b>	<b>(199,115)</b>	<b>(444,527)</b>	<b>(16,389)</b>	<b>(460,916)</b>	<b>(46,809)</b>	<b>(17,729)</b>	<b>(64,538)</b>
<b>OTHER SOURCES/USES</b>									
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	(69,358)	69,358	0	(16,389)	16,389	0	(17,729)	17,729	0
<b>Total Financing Sources/Uses</b>	<b>(69,358)</b>	<b>69,358</b>	<b>0</b>	<b>(16,389)</b>	<b>16,389</b>	<b>0</b>	<b>(17,729)</b>	<b>17,729</b>	<b>0</b>
<b>Net Increase (Decrease)</b>	<b>(180,376)</b>	<b>(18,739)</b>	<b>(199,115)</b>	<b>(460,916)</b>	<b>0</b>	<b>(460,916)</b>	<b>(64,538)</b>	<b>0</b>	<b>(64,538)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	709,410	60,495	769,905	529,034	41,756	570,790	68,118	41,756	109,874
<b>Ending Balance</b>	<b>529,034</b>	<b>41,756</b>	<b>570,790</b>	<b>68,118</b>	<b>41,756</b>	<b>109,874</b>	<b>3,580</b>	<b>41,756</b>	<b>45,336</b>
Nonspendable (Revolving Cash)	0	0	0			0			0
Restricted	0	41,756	41,756		41,756	41,756		41,756	41,756
Committed	529,034	0	529,034			0			0
Assigned	0	0	0	68,118		68,118	3,580		3,580
Unassigned - REU	0	0	0			0			0
Unassigned - Other	529,034	0	529,034	0	0	0	0	0	0
<b>Total - Fund Balance</b>	<b>1,058,068</b>	<b>41,756</b>	<b>1,099,824</b>	<b>68,118</b>	<b>41,756</b>	<b>109,874</b>	<b>3,580</b>	<b>41,756</b>	<b>45,336</b>

**Notes:**

- (A) The increase in LCFF revenues is due to an expected increases in enrollment
- (B) Revenue is expected to decrease from 2016-17 since a significant portion of the state revenue consisted of one time mandate
- (C) Increases are primarily due to certificated step increases of approximately 3.0% as well as an additional 1.0 FTE for 2017/2018 and 18/19 based on enrollment projections
- (D) Increases are primarily due to classified step increases of approximately 2.0%.
- (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 1.91% in 17-18 and 2.9% in 18-19
- (F) Restricted Capital Outlay in 16/17 is for the Prop 39 Solar Panels which is anticipated to be completed in 16/17; 17/18 expense represents budget for Tennent Improvements at the new Placer Academy location

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	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	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				GS
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,175,191.00	4,329,903.00	888,829.80	4,270,036.00	(59,867.00)	-1.4%
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	54,178.00	35,686.51	53,254.00	(924.00)	-1.7%
4) Other Local Revenue		8600-8799	175,141.00	231,741.00	37,452.03	237,232.00	5,491.00	2.4%
5) TOTAL, REVENUES			1,405,853.00	4,615,822.00	961,968.34	4,560,522.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	805,639.00	855,532.00	482,031.83	831,626.00	23,906.00	2.8%
2) Classified Salaries		2000-2999	381,805.00	429,294.00	242,050.19	424,923.00	4,371.00	1.0%
3) Employee Benefits		3000-3999	367,428.00	408,034.00	184,391.33	396,347.00	11,687.00	2.9%
4) Books and Supplies		4000-4999	116,650.00	132,439.00	107,251.50	140,502.00	(8,063.00)	-6.1%
5) Services and Other Operating Expenditures		5000-5999	(354,475.00)	(2,810.00)	222,448.91	105,369.00	(108,179.00)	3849.8%
6) Capital Outlay		6000-6999	0.00	0.00	5,494.35	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	45,116.00	45,116.00	37,128.17	62,090.00	(16,974.00)	-37.6%
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	1,867,605.00	1,280,796.28	1,960,857.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			43,690.00	2,748,217.00	(318,827.94)	2,599,665.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	2,800,000.00	(2,800,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(236,229.00)	(404,229.00)	0.00	(288,468.00)	115,761.00	-28.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(190,677.00)	(358,677.00)	0.76	(3,042,916.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(146,987.00)	2,389,540.00	(318,827.18)	(443,251.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,114,951.00	1,815,067.00		1,815,067.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,114,951.00	1,815,067.00		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	1,815,067.00		1,815,067.00		
2) Ending Balance, June 30 (E + F1e)			967,964.00	4,204,607.00		1,371,816.00		
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	10,312.72	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	85,000.00	85,000.00		224,344.00		
d) Assigned								
Other Assignments		9780	335,633.00	3,204,207.00		219,072.00		
15-16 Tentative Increase	0000	9780	73,600.00					
15-16 Tentative Increase 16-17	0000	9780	73,600.00					
16-17 Tentative Increase 16-17	0000	9780	55,200.00					
Deferred Maintenance	0000	9780	133,233.00					
	0000	9780						
	0000	9780						
	0000	9780						
	0000	9780						
	0000	9780						
Phase 2 Modernization	0000	9780		3,204,207.00				
Programs	0000	9780				219,072.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	532,607.28	915,000.00		928,000.00		
Unassigned/Unappropriated Amount		9790	4,011.00	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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	751,039.00	3,768,413.00	2,121,264.00	3,736,251.00	(32,162.00)	-0.9%
Education Protection Account State Aid - Current Year		8012	178,415.00	185,013.00	90,050.00	175,109.00	(9,904.00)	-5.4%
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	7,056.00	4,354.26	7,056.00	0.00	0.0%
Timber Yield Tax		8022	974.00	276.00	253.82	276.00	0.00	0.0%
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	886,095.00	491,844.86	886,095.00	0.00	0.0%
Unsecured Roll Taxes		8042	19,739.00	20,642.00	21,694.51	20,642.00	0.00	0.0%
Prior Years' Taxes		8043	536.00	295.00	194.29	295.00	0.00	0.0%
Supplemental Taxes		8044	150,211.00	205,203.00	72,582.88	205,203.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,063,555.00	4,617,301.00	0.00	4,617,301.00	0.00	0.0%
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%
<b>Subtotal, LCFF Sources</b>			<b>5,030,243.00</b>	<b>9,690,294.00</b>	<b>2,802,238.62</b>	<b>9,648,228.00</b>	<b>(42,066.00)</b>	<b>-0.4%</b>
<b>LCFF Transfers</b>								
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)	(5,360,391.00)	(1,913,408.82)	(5,378,192.00)	(17,801.00)	0.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,175,191.00</b>	<b>4,329,903.00</b>	<b>888,829.80</b>	<b>4,270,036.00</b>	<b>(59,867.00)</b>	<b>-1.4%</b>
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	33,062.00	28,209.00	33,062.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	19,118.00	21,116.00	5,650.34	20,192.00	(924.00)	-4.4%
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	1,827.17	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>55,521.00</b>	<b>54,178.00</b>	<b>35,686.51</b>	<b>53,254.00</b>	<b>(924.00)</b>	<b>-1.7%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	55,000.00	30,414.00	53,500.00	(1,500.00)	-2.7%
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	38,182.00	7,038.03	45,173.00	6,991.00	18.3%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>175,141.00</b>	<b>231,741.00</b>	<b>37,452.03</b>	<b>237,232.00</b>	<b>5,491.00</b>	<b>2.4%</b>
<b>TOTAL, REVENUES</b>			<b>1,405,853.00</b>	<b>4,615,822.00</b>	<b>961,968.34</b>	<b>4,560,522.00</b>	<b>(55,300.00)</b>	<b>-1.2%</b>

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	566,848.00	318,939.67	558,744.00	8,104.00	1.4%
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	256,684.00	151,630.51	256,681.00	3.00	0.0%
Other Certificated Salaries		1900	0.00	32,000.00	11,461.65	16,201.00	15,799.00	49.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>805,639.00</b>	<b>855,532.00</b>	<b>482,031.83</b>	<b>831,626.00</b>	<b>23,906.00</b>	<b>2.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	47,053.00	55,635.00	25,223.65	53,985.00	1,650.00	3.0%
Classified Support Salaries		2200	31,756.00	36,078.00	24,452.42	36,902.00	(824.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	139,622.00	147,997.00	86,331.28	147,996.00	1.00	0.0%
Clerical, Technical and Office Salaries		2400	139,167.00	160,411.00	91,916.10	160,678.00	(267.00)	-0.2%
Other Classified Salaries		2900	24,207.00	29,173.00	14,126.74	25,362.00	3,811.00	13.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>381,805.00</b>	<b>429,294.00</b>	<b>242,050.19</b>	<b>424,923.00</b>	<b>4,371.00</b>	<b>1.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	102,205.00	110,643.00	60,288.74	111,186.00	(543.00)	-0.5%
PERS		3201-3202	46,702.00	55,648.00	30,927.66	56,382.00	(734.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	38,087.00	43,792.00	24,108.03	43,576.00	216.00	0.5%
Health and Welfare Benefits		3401-3402	115,576.00	126,343.00	59,537.32	117,775.00	8,568.00	6.8%
Unemployment Insurance		3501-3502	563.00	643.00	345.97	618.00	25.00	3.9%
Workers' Compensation		3601-3602	9,335.00	10,815.00	5,938.93	10,903.00	(88.00)	-0.8%
OPEB, Allocated		3701-3702	53,802.00	57,528.00	1,812.00	53,010.00	4,518.00	7.9%
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	2,622.00	1,432.68	2,897.00	(275.00)	-10.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>367,428.00</b>	<b>408,034.00</b>	<b>184,391.33</b>	<b>396,347.00</b>	<b>11,687.00</b>	<b>2.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	21,700.00	21,700.00	46,680.12	21,700.00	0.00	0.0%
Books and Other Reference Materials		4200	800.00	850.00	837.00	850.00	0.00	0.0%
Materials and Supplies		4300	56,228.00	60,217.00	33,525.26	65,077.00	(4,860.00)	-8.1%
Noncapitalized Equipment		4400	37,922.00	49,672.00	26,209.12	52,875.00	(3,203.00)	-6.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>116,650.00</b>	<b>132,439.00</b>	<b>107,251.50</b>	<b>140,502.00</b>	<b>(8,063.00)</b>	<b>-6.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,007.00	20,607.00	6,395.49	21,362.00	(755.00)	-3.7%
Dues and Memberships		5300	8,464.00	7,746.00	7,089.51	7,746.00	0.00	0.0%
Insurance		5400-5450	24,284.00	24,284.00	34,784.44	34,785.00	(10,501.00)	-43.2%
Operations and Housekeeping Services		5500	31,180.00	31,180.00	10,903.11	31,180.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,899.00	37,899.00	21,071.72	38,478.00	(579.00)	-1.5%
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)	(458,043.00)	0.00	(407,810.00)	(50,233.00)	11.0%
Professional/Consulting Services and Operating Expenditures		5800	293,284.00	332,877.00	142,186.03	378,988.00	(46,111.00)	-13.9%
Communications		5900	640.00	640.00	18.61	640.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>(354,475.00)</b>	<b>(2,810.00)</b>	<b>222,448.91</b>	<b>105,369.00</b>	<b>(108,179.00)</b>	<b>3849.8%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	5,494.35	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>5,494.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	4,458.57	14,724.00	(6,981.00)	-90.2%
Other Debt Service - Principal		7439	37,373.00	37,373.00	32,669.60	47,366.00	(9,993.00)	-26.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>45,116.00</b>	<b>45,116.00</b>	<b>37,128.17</b>	<b>62,090.00</b>	<b>(16,974.00)</b>	<b>-37.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,362,163.00</b>	<b>1,867,605.00</b>	<b>1,280,796.28</b>	<b>1,960,857.00</b>	<b>(93,252.00)</b>	<b>-5.0%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	2,800,000.00	(2,800,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	2,800,000.00	(2,800,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(236,229.00)	(404,229.00)	0.00	(288,468.00)	115,761.00	-28.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(236,229.00)	(404,229.00)	0.00	(288,468.00)	115,761.00	-28.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(190,677.00)	(358,677.00)	0.76	(3,042,916.00)	(2,684,239.00)	748.4%



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	56,219.00	59,340.00	0.00	60,766.00	1,426.00	2.4%
2) Federal Revenue		8100-8299	110,115.00	155,842.00	25,509.34	154,994.00	(848.00)	-0.5%
3) Other State Revenue		8300-8599	134,810.00	383,413.00	165,121.22	382,902.00	(511.00)	-0.1%
4) Other Local Revenue		8600-8799	140,609.00	143,088.00	82,781.10	139,547.00	(3,541.00)	-2.5%
5) TOTAL, REVENUES			441,753.00	741,683.00	273,411.66	738,209.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	331,239.00	343,750.00	148,529.77	313,298.00	30,452.00	8.9%
2) Classified Salaries		2000-2999	135,830.00	155,293.00	95,442.72	154,948.00	345.00	0.2%
3) Employee Benefits		3000-3999	243,857.00	254,181.00	58,006.32	246,813.00	7,368.00	2.9%
4) Books and Supplies		4000-4999	41,036.00	41,863.00	11,223.06	50,340.00	(8,477.00)	-20.2%
5) Services and Other Operating Expenditures		5000-5999	(12,994.00)	136,055.00	30,038.92	76,039.00	60,016.00	44.1%
6) Capital Outlay		6000-6999	0.00	971,787.00	688,256.90	971,437.00	350.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,000.00	37,753.00	13,882.37	37,754.00	(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			746,968.00	1,940,682.00	1,045,380.06	1,850,629.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(305,215.00)	(1,198,999.00)	(771,968.40)	(1,112,420.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	404,229.00	0.00	288,468.00	(115,761.00)	-28.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			236,229.00	404,229.00	0.00	288,468.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(68,986.00)	(794,770.00)	(771,968.40)	(823,952.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	402,274.00	1,088,558.00		1,088,558.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,274.00	1,088,558.00		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	1,088,558.00		1,088,558.00		
2) Ending Balance, June 30 (E + F1e)			333,288.00	293,788.00		264,606.00		
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	293,788.00		264,606.00		
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)
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
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	59,340.00	0.00	60,766.00	1,426.00	2.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			56,219.00	59,340.00	0.00	60,766.00	1,426.00	2.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	65,432.00	65,533.00	0.00	64,685.00	(848.00)	-1.3%
Special Education Discretionary Grants		8182	0.00	30,218.00	2,454.25	30,218.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	35,319.00	47,239.00	20,042.21	47,239.00	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	9,364.00	12,852.00	2,802.88	12,852.00	0.00	0.0%

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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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>110,115.00</b>	<b>155,842.00</b>	<b>25,509.34</b>	<b>154,994.00</b>	<b>(848.00)</b>	<b>-0.5%</b>
<b>OTHER STATE REVENUE</b>								
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	6,821.00	471.22	6,310.00	(511.00)	-7.5%
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	203,044.00	152,236.00	203,044.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	129,211.00	173,548.00	12,414.00	173,548.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>134,810.00</b>	<b>383,413.00</b>	<b>165,121.22</b>	<b>382,902.00</b>	<b>(511.00)</b>	<b>-0.1%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	143,088.00	81,383.00	139,547.00	(3,541.00)	-2.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>140,609.00</b>	<b>143,088.00</b>	<b>82,781.10</b>	<b>139,547.00</b>	<b>(3,541.00)</b>	<b>-2.5%</b>
<b>TOTAL, REVENUES</b>			<b>441,753.00</b>	<b>741,683.00</b>	<b>273,411.66</b>	<b>738,209.00</b>	<b>(3,474.00)</b>	<b>-0.5%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	164,929.00	169,724.00	83,245.95	146,887.00	22,837.00	13.5%
Certificated Pupil Support Salaries		1200	101,262.00	105,089.00	27,966.00	105,089.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	65,048.00	68,937.00	37,317.82	61,322.00	7,615.00	11.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>331,239.00</b>	<b>343,750.00</b>	<b>148,529.77</b>	<b>313,298.00</b>	<b>30,452.00</b>	<b>8.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	85,164.00	97,301.00	56,682.69	91,876.00	5,425.00	5.6%
Classified Support Salaries		2200	50,666.00	57,572.00	38,160.03	62,052.00	(4,480.00)	-7.8%
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	420.00	600.00	1,020.00	(600.00)	-142.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>135,830.00</b>	<b>155,293.00</b>	<b>95,442.72</b>	<b>154,948.00</b>	<b>345.00</b>	<b>0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	170,835.00	172,834.00	19,483.55	169,343.00	3,491.00	2.0%
PERS		3201-3202	15,976.00	20,314.00	12,134.16	21,205.00	(891.00)	-4.4%
OASDI/Medicare/Alternative		3301-3302	14,017.00	16,331.00	9,228.75	15,990.00	341.00	2.1%
Health and Welfare Benefits		3401-3402	39,054.00	40,283.00	14,971.09	36,065.00	4,218.00	10.5%
Unemployment Insurance		3501-3502	223.00	248.00	118.94	230.00	18.00	7.3%
Workers' Compensation		3601-3602	3,703.00	4,121.00	2,042.50	3,932.00	189.00	4.6%
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	50.00	27.33	48.00	2.00	4.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>243,857.00</b>	<b>254,181.00</b>	<b>58,006.32</b>	<b>246,813.00</b>	<b>7,368.00</b>	<b>2.9%</b>
<b>BOOKS AND SUPPLIES</b>								
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	38,460.00	11,183.64	46,957.00	(8,497.00)	-22.1%
Noncapitalized Equipment		4400	2,630.00	3,403.00	39.42	3,383.00	20.00	0.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>41,036.00</b>	<b>41,863.00</b>	<b>11,223.06</b>	<b>50,340.00</b>	<b>(8,477.00)</b>	<b>-20.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,848.00	27,039.00	7,364.84	27,820.00	(781.00)	-2.9%
Dues and Memberships		5300	0.00	773.00	560.16	773.00	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	877.00	1,198.00	260.68	1,198.00	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	(84,327.00)	0.00	0.00	(89,711.00)	89,711.00	New
Professional/Consulting Services and Operating Expenditures		5800	58,608.00	107,045.00	21,853.24	135,959.00	(28,914.00)	-27.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>(12,994.00)</b>	<b>136,055.00</b>	<b>30,038.92</b>	<b>76,039.00</b>	<b>60,016.00</b>	<b>44.1%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	971,787.00	688,256.90	971,437.00	350.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>971,787.00</b>	<b>688,256.90</b>	<b>971,437.00</b>	<b>350.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	11,200.00	3,840.00	11,200.00	0.00	0.0%
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	18,553.00	6,583.37	18,554.00	(1.00)	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>8,000.00</b>	<b>37,753.00</b>	<b>13,882.37</b>	<b>37,754.00</b>	<b>(1.00)</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>746,968.00</b>	<b>1,940,682.00</b>	<b>1,045,380.06</b>	<b>1,850,629.00</b>	<b>90,053.00</b>	<b>4.6%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	236,229.00	404,229.00	0.00	288,468.00	(115,761.00)	-28.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			236,229.00	404,229.00	0.00	288,468.00	(115,761.00)	-28.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			236,229.00	404,229.00	0.00	288,468.00	115,761.00	-28.6%



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,231,410.00	4,389,243.00	888,829.80	4,330,802.00	(58,441.00)	-1.3%
2) Federal Revenue		8100-8299	110,115.00	155,842.00	25,509.34	154,994.00	(848.00)	-0.5%
3) Other State Revenue		8300-8599	190,331.00	437,591.00	200,807.73	436,156.00	(1,435.00)	-0.3%
4) Other Local Revenue		8600-8799	315,750.00	374,829.00	120,233.13	376,779.00	1,950.00	0.5%
5) TOTAL, REVENUES			1,847,606.00	5,357,505.00	1,235,380.00	5,298,731.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,136,878.00	1,199,282.00	630,561.60	1,144,924.00	54,358.00	4.5%
2) Classified Salaries		2000-2999	517,635.00	584,587.00	337,492.91	579,871.00	4,716.00	0.8%
3) Employee Benefits		3000-3999	611,285.00	662,215.00	242,397.65	643,160.00	19,055.00	2.9%
4) Books and Supplies		4000-4999	157,686.00	174,302.00	118,474.56	190,842.00	(16,540.00)	-9.5%
5) Services and Other Operating Expenditures		5000-5999	(367,469.00)	133,245.00	252,487.83	181,408.00	(48,163.00)	-36.1%
6) Capital Outlay		6000-6999	0.00	971,787.00	693,751.25	971,437.00	350.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	53,116.00	82,869.00	51,010.54	99,844.00	(16,975.00)	-20.5%
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	3,808,287.00	2,326,176.34	3,811,486.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(261,525.00)	1,549,218.00	(1,090,796.34)	1,487,245.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	2,800,000.00	(2,800,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,552.00	45,552.00	0.76	(2,754,448.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(215,973.00)	1,594,770.00	(1,090,795.58)	(1,267,203.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,517,225.00	2,903,625.00		2,903,625.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,517,225.00	2,903,625.00		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	2,903,625.00		2,903,625.00		
2) Ending Balance, June 30 (E + F1e)			1,301,252.00	4,498,395.00		1,636,422.00		
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	10,312.72	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	333,288.00	293,788.00		264,606.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	85,000.00	85,000.00		224,344.00		
d) Assigned								
Other Assignments		9780	335,633.00	3,204,207.00		219,072.00		
15-16 Tentative Increase	0000	9780	73,600.00					
15-16 Tentative Increase 16-17	0000	9780	73,600.00					
16-17 Tentative Increase 16-17	0000	9780	55,200.00					
Deferred Maintenance	0000	9780	133,233.00					
	0000	9780						
	0000	9780						
	0000	9780						
	0000	9780						
	0000	9780						
Phase 2 Modernization	0000	9780		3,204,207.00				
Programs	0000	9780				219,072.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	532,607.28	915,000.00		928,000.00		
Unassigned/Unappropriated Amount		9790	4,011.00	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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	751,039.00	3,768,413.00	2,121,264.00	3,736,251.00	(32,162.00)	-0.9%
Education Protection Account State Aid - Current Year		8012	178,415.00	185,013.00	90,050.00	175,109.00	(9,904.00)	-5.4%
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	7,056.00	4,354.26	7,056.00	0.00	0.0%
Timber Yield Tax		8022	974.00	276.00	253.82	276.00	0.00	0.0%
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	886,095.00	491,844.86	886,095.00	0.00	0.0%
Unsecured Roll Taxes		8042	19,739.00	20,642.00	21,694.51	20,642.00	0.00	0.0%
Prior Years' Taxes		8043	536.00	295.00	194.29	295.00	0.00	0.0%
Supplemental Taxes		8044	150,211.00	205,203.00	72,582.88	205,203.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,063,555.00	4,617,301.00	0.00	4,617,301.00	0.00	0.0%
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%
<b>Subtotal, LCFF Sources</b>			<b>5,030,243.00</b>	<b>9,690,294.00</b>	<b>2,802,238.62</b>	<b>9,648,228.00</b>	<b>(42,066.00)</b>	<b>-0.4%</b>
<b>LCFF Transfers</b>								
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)	(5,360,391.00)	(1,913,408.82)	(5,378,192.00)	(17,801.00)	0.3%
Property Taxes Transfers		8097	56,219.00	59,340.00	0.00	60,766.00	1,426.00	2.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,231,410.00</b>	<b>4,389,243.00</b>	<b>888,829.80</b>	<b>4,330,802.00</b>	<b>(58,441.00)</b>	<b>-1.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	65,432.00	65,533.00	0.00	64,685.00	(848.00)	-1.3%
Special Education Discretionary Grants		8182	0.00	30,218.00	2,454.25	30,218.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	35,319.00	47,239.00	20,042.21	47,239.00	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	9,364.00	12,852.00	2,802.88	12,852.00	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 (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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>110,115.00</b>	<b>155,842.00</b>	<b>25,509.34</b>	<b>154,994.00</b>	<b>(848.00)</b>	<b>-0.5%</b>
<b>OTHER STATE REVENUE</b>								
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	33,062.00	28,209.00	33,062.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	24,717.00	27,937.00	6,121.56	26,502.00	(1,435.00)	-5.1%
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	203,044.00	152,236.00	203,044.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	129,211.00	173,548.00	14,241.17	173,548.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>190,331.00</b>	<b>437,591.00</b>	<b>200,807.73</b>	<b>436,156.00</b>	<b>(1,435.00)</b>	<b>-0.3%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	55,000.00	30,414.00	53,500.00	(1,500.00)	-2.7%
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	38,182.00	8,436.13	45,173.00	6,991.00	18.3%
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	143,088.00	81,383.00	139,547.00	(3,541.00)	-2.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>315,750.00</b>	<b>374,829.00</b>	<b>120,233.13</b>	<b>376,779.00</b>	<b>1,950.00</b>	<b>0.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,847,606.00</b>	<b>5,357,505.00</b>	<b>1,235,380.00</b>	<b>5,298,731.00</b>	<b>(58,774.00)</b>	<b>-1.1%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	732,818.00	736,572.00	402,185.62	705,631.00	30,941.00	4.2%
Certificated Pupil Support Salaries		1200	101,262.00	105,089.00	27,966.00	105,089.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	302,798.00	325,621.00	188,948.33	318,003.00	7,618.00	2.3%
Other Certificated Salaries		1900	0.00	32,000.00	11,461.65	16,201.00	15,799.00	49.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,136,878.00</b>	<b>1,199,282.00</b>	<b>630,561.60</b>	<b>1,144,924.00</b>	<b>54,358.00</b>	<b>4.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	132,217.00	152,936.00	81,906.34	145,861.00	7,075.00	4.6%
Classified Support Salaries		2200	82,422.00	93,650.00	62,612.45	98,954.00	(5,304.00)	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	139,622.00	147,997.00	86,331.28	147,996.00	1.00	0.0%
Clerical, Technical and Office Salaries		2400	139,167.00	160,411.00	91,916.10	160,678.00	(267.00)	-0.2%
Other Classified Salaries		2900	24,207.00	29,593.00	14,726.74	26,382.00	3,211.00	10.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>517,635.00</b>	<b>584,587.00</b>	<b>337,492.91</b>	<b>579,871.00</b>	<b>4,716.00</b>	<b>0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	273,040.00	283,477.00	79,772.29	280,529.00	2,948.00	1.0%
PERS		3201-3202	62,678.00	75,962.00	43,061.82	77,587.00	(1,625.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	52,104.00	60,123.00	33,336.78	59,566.00	557.00	0.9%
Health and Welfare Benefits		3401-3402	154,630.00	166,626.00	74,508.41	153,840.00	12,786.00	7.7%
Unemployment Insurance		3501-3502	786.00	891.00	464.91	848.00	43.00	4.8%
Workers' Compensation		3601-3602	13,038.00	14,936.00	7,981.43	14,835.00	101.00	0.7%
OPEB, Allocated		3701-3702	53,802.00	57,528.00	1,812.00	53,010.00	4,518.00	7.9%
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	2,672.00	1,460.01	2,945.00	(273.00)	-10.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>611,285.00</b>	<b>662,215.00</b>	<b>242,397.65</b>	<b>643,160.00</b>	<b>19,055.00</b>	<b>2.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	21,700.00	21,700.00	46,680.12	21,700.00	0.00	0.0%
Books and Other Reference Materials		4200	800.00	850.00	837.00	850.00	0.00	0.0%
Materials and Supplies		4300	94,634.00	98,677.00	44,708.90	112,034.00	(13,357.00)	-13.5%
Noncapitalized Equipment		4400	40,552.00	53,075.00	26,248.54	56,258.00	(3,183.00)	-6.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>157,686.00</b>	<b>174,302.00</b>	<b>118,474.56</b>	<b>190,842.00</b>	<b>(16,540.00)</b>	<b>-9.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	31,855.00	47,646.00	13,760.33	49,182.00	(1,536.00)	-3.2%
Dues and Memberships		5300	8,464.00	8,519.00	7,649.67	8,519.00	0.00	0.0%
Insurance		5400-5450	24,284.00	24,284.00	34,784.44	34,785.00	(10,501.00)	-43.2%
Operations and Housekeeping Services		5500	31,180.00	31,180.00	10,903.11	31,180.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,776.00	39,097.00	21,332.40	39,676.00	(579.00)	-1.5%
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)	(458,043.00)	0.00	(497,521.00)	39,478.00	-8.6%
Professional/Consulting Services and Operating Expenditures		5800	351,892.00	439,922.00	164,039.27	514,947.00	(75,025.00)	-17.1%
Communications		5900	640.00	640.00	18.61	640.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>(367,469.00)</b>	<b>133,245.00</b>	<b>252,487.83</b>	<b>181,408.00</b>	<b>(48,163.00)</b>	<b>-36.1%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	971,787.00	693,751.25	971,437.00	350.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>971,787.00</b>	<b>693,751.25</b>	<b>971,437.00</b>	<b>350.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	11,200.00	3,840.00	11,200.00	0.00	0.0%
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	26,296.00	11,041.94	33,278.00	(6,982.00)	-26.6%
Other Debt Service - Principal		7439	37,373.00	37,373.00	32,669.60	47,366.00	(9,993.00)	-26.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>53,116.00</b>	<b>82,869.00</b>	<b>51,010.54</b>	<b>99,844.00</b>	<b>(16,975.00)</b>	<b>-20.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,109,131.00</b>	<b>3,808,287.00</b>	<b>2,326,176.34</b>	<b>3,811,486.00</b>	<b>(3,199.00)</b>	<b>-0.1%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			45,552.00	45,552.00	0.76	45,552.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	2,800,000.00	(2,800,000.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	2,800,000.00	(2,800,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			45,552.00	45,552.00	0.76	(2,754,448.00)	2,800,000.00	-6146.8%



<b>Resource</b>	<b>Description</b>	<b>2016-17 Projected Year Totals</b>
6512	Special Ed: Mental Health Services	262,911.00
9010	Other Restricted Local	1,695.00
Total, Restricted Balance		<u>264,606.00</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	5,887,873.00	5,700,548.00	2,930,700.40	5,578,297.00	(122,251.00)	-2.1%
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	639,747.00	412,230.74	635,678.00	(4,069.00)	-0.6%
4) Other Local Revenue		8600-8799	10,350.00	10,350.00	11,266.49	18,320.00	7,970.00	77.0%
5) TOTAL, REVENUES			6,291,042.00	6,350,645.00	3,354,197.63	6,232,295.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,603,776.00	2,659,957.00	1,488,643.69	2,675,736.00	(15,779.00)	-0.6%
2) Classified Salaries		2000-2999	328,375.00	380,059.00	183,012.99	359,047.00	21,012.00	5.5%
3) Employee Benefits		3000-3999	844,800.00	872,887.00	423,865.24	845,794.00	27,093.00	3.1%
4) Books and Supplies		4000-4999	392,170.00	460,416.00	341,783.21	570,776.00	(110,360.00)	-24.0%
5) Services and Other Operating Expenditures		5000-5999	1,896,022.00	1,575,458.00	450,976.40	1,422,570.00	152,888.00	9.7%
6) Capital Outlay		6000-6999	186,091.00	368,190.00	29,633.68	345,430.00	22,760.00	6.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	95,871.00	95,872.00	78,896.55	95,872.00	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			6,347,105.00	6,412,839.00	2,996,811.76	6,315,225.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(56,063.00)	(62,194.00)	357,385.87	(82,930.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(101,615.00)	(107,746.00)	357,385.87	(128,482.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	683,609.00	900,005.00		900,005.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,609.00	900,005.00		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	900,005.00		900,005.00		
2) Ending Balance, June 30 (E + F1e)			581,994.00	792,259.00		771,523.00		
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	70,752.00		41,756.00		
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	721,507.00		729,767.00		
	0000	9780	340,488.00					
Harvest Ridge	0000	9780		356,370.00				
Newcastle Charter School	0000	9780		365,073.00				
Newcastle Charter School	0000	9780				200,733.00		
Harvest Ridge Charter School	0000	9780				529,034.00		
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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,501,197.00	2,761,879.00	1,645,820.00	2,683,921.00	(77,958.00)	-2.8%
Education Protection Account State Aid - Current Year		8012	1,018,582.00	984,703.00	446,582.00	965,591.00	(19,112.00)	-1.9%
State Aid - Prior Years		8019	0.00	0.00	158,571.40	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
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	1,953,966.00	679,727.00	1,928,785.00	(25,181.00)	-1.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>5,887,873.00</b>	<b>5,700,548.00</b>	<b>2,930,700.40</b>	<b>5,578,297.00</b>	<b>(122,251.00)</b>	<b>-2.1%</b>
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	159,893.00	134,769.00	160,127.00	234.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	140,672.00	142,362.00	53,409.74	138,059.00	(4,303.00)	-3.0%
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	261,203.00	224,052.00	261,203.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>392,819.00</b>	<b>639,747.00</b>	<b>412,230.74</b>	<b>635,678.00</b>	<b>(4,069.00)</b>	<b>-0.6%</b>
<b>OTHER LOCAL REVENUE</b>								
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	6,996.53	13,500.00	3,500.00	35.0%
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	4,269.96	4,820.00	4,470.00	1277.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,350.00</b>	<b>10,350.00</b>	<b>11,266.49</b>	<b>18,320.00</b>	<b>7,970.00</b>	<b>77.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,291,042.00</b>	<b>6,350,645.00</b>	<b>3,354,197.63</b>	<b>6,232,295.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,229,900.00	2,265,996.00	1,265,494.14	2,267,384.00	(1,388.00)	-0.1%
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	393,961.00	217,375.66	392,954.00	1,007.00	0.3%
Other Certificated Salaries		1900	0.00	0.00	5,773.89	15,398.00	(15,398.00)	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,603,776.00</b>	<b>2,659,957.00</b>	<b>1,488,643.69</b>	<b>2,675,736.00</b>	<b>(15,779.00)</b>	<b>-0.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	120,557.00	129,434.00	53,578.44	118,016.00	11,418.00	8.8%
Classified Support Salaries		2200	32,059.00	43,979.00	29,769.40	48,013.00	(4,034.00)	-9.2%
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	161,610.00	77,372.33	141,234.00	20,376.00	12.6%
Other Classified Salaries		2900	44,036.00	45,036.00	22,292.82	51,784.00	(6,748.00)	-15.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>328,375.00</b>	<b>380,059.00</b>	<b>183,012.99</b>	<b>359,047.00</b>	<b>21,012.00</b>	<b>5.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	412,135.00	420,874.00	188,874.19	417,460.00	3,414.00	0.8%
PERS		3201-3202	31,312.00	36,975.00	19,324.27	37,650.00	(675.00)	-1.8%
OASDI/Medicare/Alternative		3301-3302	61,190.00	64,097.00	32,976.14	62,393.00	1,704.00	2.7%
Health and Welfare Benefits		3401-3402	309,084.00	317,177.00	166,665.54	306,191.00	10,986.00	3.5%
Unemployment Insurance		3501-3502	1,419.00	1,485.00	794.13	1,447.00	38.00	2.6%
Workers' Compensation		3601-3602	23,522.00	25,199.00	13,641.37	17,825.00	7,374.00	29.3%
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	6,138.00	7,080.00	1,589.60	2,828.00	4,252.00	60.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>844,800.00</b>	<b>872,887.00</b>	<b>423,865.24</b>	<b>845,794.00</b>	<b>27,093.00</b>	<b>3.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	65,800.00	56,100.00	68,489.83	68,581.00	(12,481.00)	-22.2%
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	300,986.00	200,641.00	389,305.00	(88,319.00)	-29.3%
Noncapitalized Equipment		4400	100,784.00	103,330.00	72,652.38	112,890.00	(9,560.00)	-9.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>392,170.00</b>	<b>460,416.00</b>	<b>341,783.21</b>	<b>570,776.00</b>	<b>(110,360.00)</b>	<b>-24.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,607.00	58,243.00	23,509.64	53,404.00	4,839.00	8.3%
Dues and Memberships		5300	4,225.00	4,225.00	2,365.00	2,621.00	1,604.00	38.0%
Insurance		5400-5450	12,505.00	15,982.00	32,460.07	32,677.00	(16,695.00)	-104.5%
Operations and Housekeeping Services		5500	134,728.00	134,728.00	55,338.46	110,728.00	24,000.00	17.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	615,869.00	618,738.00	194,624.41	385,369.00	233,369.00	37.7%
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	458,043.00	0.00	497,521.00	(39,478.00)	-8.6%
Professional/Consulting Services and Operating Expenditures		5800	243,168.00	284,139.00	142,089.36	338,890.00	(54,751.00)	-19.3%
Communications		5900	1,360.00	1,360.00	589.46	1,360.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,896,022.00</b>	<b>1,575,458.00</b>	<b>450,976.40</b>	<b>1,422,570.00</b>	<b>152,888.00</b>	<b>9.7%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	368,190.00	29,633.68	345,430.00	22,760.00	6.2%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>186,091.00</b>	<b>368,190.00</b>	<b>29,633.68</b>	<b>345,430.00</b>	<b>22,760.00</b>	<b>6.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	16,456.00	9,474.69	16,456.00	0.00	0.0%
Other Debt Service - Principal		7439	79,416.00	79,416.00	69,421.86	79,416.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>95,871.00</b>	<b>95,872.00</b>	<b>78,896.55</b>	<b>95,872.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,347,105.00</b>	<b>6,412,839.00</b>	<b>2,996,811.76</b>	<b>6,315,225.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	45,552.00	45,552.00	0.00	45,552.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			45,552.00	45,552.00	0.00	45,552.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(45,552.00)	(45,552.00)	0.00	(45,552.00)		



<b>Resource</b>	<b>Description</b>	<b>2016/17 Projected Year Totals</b>
6300	Lottery: Instructional Materials	41,756.00
Total, Restricted Balance		<u>41,756.00</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)
<b>A. REVENUES</b>								
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	26,892.91	48,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000.00	3,000.00	1,957.14	3,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,000.00	65,000.00	37,795.93	65,350.00	350.00	0.5%
5) TOTAL, REVENUES			116,000.00	116,000.00	66,645.98	116,350.00		
<b>B. EXPENDITURES</b>								
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	24,052.63	43,916.00	(2,102.00)	-5.0%
3) Employee Benefits		3000-3999	16,872.00	16,872.00	10,097.58	18,662.00	(1,790.00)	-10.6%
4) Books and Supplies		4000-4999	53,083.00	53,083.00	26,385.97	50,083.00	3,000.00	5.7%
5) Services and Other Operating Expenditures		5000-5999	3,411.00	3,411.00	460.76	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	60,996.94	116,072.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			820.00	820.00	5,649.04	278.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			820.00	820.00	5,649.04	278.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	19,689.00	32,759.00		32,759.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			19,689.00	32,759.00		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	32,759.00		32,759.00		
2) Ending Balance, June 30 (E + F1e)								
			20,509.00	33,579.00		33,037.00		
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	33,579.00		33,037.00		
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	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	48,000.00	48,000.00	26,892.91	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>48,000.00</b>	<b>48,000.00</b>	<b>26,892.91</b>	<b>48,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	3,000.00	3,000.00	1,957.14	3,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>1,957.14</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	37,622.31	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	173.62	350.00	350.00	New
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>65,000.00</b>	<b>65,000.00</b>	<b>37,795.93</b>	<b>65,350.00</b>	<b>350.00</b>	<b>0.5%</b>
<b>TOTAL, REVENUES</b>			<b>116,000.00</b>	<b>116,000.00</b>	<b>66,645.98</b>	<b>116,350.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,862.00	3,862.00	2,084.95	3,642.00	220.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	37,952.00	37,952.00	21,967.68	40,274.00	(2,322.00)	-6.1%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>41,814.00</b>	<b>41,814.00</b>	<b>24,052.63</b>	<b>43,916.00</b>	<b>(2,102.00)</b>	<b>-5.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,782.00	5,782.00	3,293.65	6,052.00	(270.00)	-4.7%
OASDI/Medicare/Alternative		3301-3302	2,774.00	2,774.00	1,644.41	3,135.00	(361.00)	-13.0%
Health and Welfare Benefits		3401-3402	7,980.00	7,980.00	4,954.92	9,084.00	(1,104.00)	-13.8%
Unemployment Insurance		3501-3502	18.00	18.00	10.73	21.00	(3.00)	-16.7%
Workers' Compensation		3601-3602	301.00	301.00	184.81	353.00	(52.00)	-17.3%
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	17.00	17.00	9.06	17.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>16,872.00</b>	<b>16,872.00</b>	<b>10,097.58</b>	<b>18,662.00</b>	<b>(1,790.00)</b>	<b>-10.6%</b>
<b>BOOKS AND SUPPLIES</b>								
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	1,352.26	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	25,033.71	45,000.00	3,000.00	6.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>53,083.00</b>	<b>53,083.00</b>	<b>26,385.97</b>	<b>50,083.00</b>	<b>3,000.00</b>	<b>5.7%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	411.00	411.00	104.76	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,411.00</b>	<b>3,411.00</b>	<b>460.76</b>	<b>3,411.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>115,180.00</b>	<b>115,180.00</b>	<b>60,996.94</b>	<b>116,072.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2016/17 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	33,037.00
Total, Restricted Balance		<u>33,037.00</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)
<b>A. REVENUES</b>								
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%
<b>5) TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>B. EXPENDITURES</b>								
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	2,083.81	300,000.00	(300,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>2,083.81</b>	<b>300,000.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>0.00</b>	<b>0.00</b>	<b>(2,083.81)</b>	<b>(300,000.00)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	900,000.00	(900,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(900,000.00)</b>		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(2,083.81)	(1,200,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,200,000.00		1,200,000.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,200,000.00		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	1,200,000.00		1,200,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	1,200,000.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,200,000.00		0.00		
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)
<b>LCFF SOURCES</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	2,083.81	300,000.00	(300,000.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	2,083.81	300,000.00	(300,000.00)	New
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	2,083.81	300,000.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	900,000.00	(900,000.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	900,000.00	(900,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	(900,000.00)		

<b>Resource</b>	<b>Description</b>	<b>2016/17 Projected Year Totals</b>
	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)
<b>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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	691.00	(691.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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	25,392.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,501.00)	(2,501.00)	(11,126.17)	(3,192.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,501.00)	(2,501.00)	(11,126.17)	(3,192.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,807.00	30,568.00		30,568.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,807.00	30,568.00		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	30,568.00		30,568.00		
2) Ending Balance, June 30 (E + F1e)			25,306.00	28,067.00		27,376.00		
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	27,376.00		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	691.00		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)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,200.00</b>	<b>22,200.00</b>	<b>5,374.82</b>	<b>22,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>22,200.00</b>	<b>22,200.00</b>	<b>5,374.82</b>	<b>22,200.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	691.00	(691.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	691.00	(691.00)	New

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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			24,701.00	24,701.00	16,500.99	24,701.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			24,701.00	24,701.00	16,500.99	25,392.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
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)
<b>A. REVENUES</b>								
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	3,251.12	6,500.00	6,500.00	New
5) TOTAL, REVENUES			0.00	0.00	3,251.12	6,500.00		
<b>B. EXPENDITURES</b>								
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	7,200.00	525,000.00	(525,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	52,913.65	4,681,500.00	(4,681,500.00)	New
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	60,113.65	5,206,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(56,862.53)	(5,200,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	3,700,000.00	3,700,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	3,700,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(56,862.53)	(1,500,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,500,000.00		1,500,000.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,500,000.00		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	1,500,000.00		1,500,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	1,500,000.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			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	1,500,000.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	3,251.12	6,500.00	6,500.00	New
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	3,251.12	6,500.00	6,500.00	New
<b>TOTAL, REVENUES</b>			0.00	0.00	3,251.12	6,500.00		



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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	7,200.00	525,000.00	(525,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	7,200.00	525,000.00	(525,000.00)	New

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)
<b>CAPITAL OUTLAY</b>								
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	52,913.65	4,681,500.00	(4,681,500.00)	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	52,913.65	4,681,500.00	(4,681,500.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	60,113.65	5,206,500.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	3,700,000.00	3,700,000.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	3,700,000.00	3,700,000.00	New
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	3,700,000.00		

<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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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	138.79	(1.65)	-1%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	140.44	140.44	146.64	138.79	(1.65)	-1%
<b>5. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	140.44	140.44	146.64	138.79	(1.65)	-1%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	763.83	763.83	761.08	746.35	(17.48)	-2%
<b>6. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	763.83	763.83	761.08	746.35	(17.48)	-2%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	763.83	763.83	761.08	746.35	(17.48)	-2%

	Object	Beginning Balances (Ref. Only)									
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
<b>A. BEGINNING CASH</b>			5,311,642.00	4,849,476.00	4,743,705.00	3,941,531.00	1,837,648.00	1,631,567.00	2,121,174.00	1,849,726.00	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		192,842.00	192,842.00	392,141.00	347,116.00	347,116.00	392,141.00	347,116.00	347,116.00	
	8020-8079		2,038.00		20,704.00	0.00	2,623.00	562,511.00	3,048.00		
	8080-8099		(36,023.00)	(225,286.00)	(450,573.00)	(300,382.00)	(300,382.00)	(300,382.00)	(300,382.00)	(264,359.00)	
	8100-8299		578.00	192.00	6,585.00	6,539.00		11,153.00	462.00		
	8300-8599			164,650.00		2,198.00	4,343.00		29,616.00	0.00	
	8600-8799		7,391.00	7,313.00	13,946.00	31,097.00	29,472.00	13,957.00	17,056.00	4,264.00	
	8910-8929										
	8930-8979									0.00	
<b>TOTAL RECEIPTS</b>			166,826.00	139,711.00	(17,197.00)	86,568.00	83,172.00	679,380.00	96,916.00	87,021.00	
<b>C. DISBURSEMENTS</b>											
	1000-1999		60,535.00	96,811.00	94,271.00	96,273.00	97,342.00	91,827.00	93,502.00	94,188.00	
	2000-2999		30,058.00	54,506.00	50,231.00	49,199.00	50,555.00	52,682.00	50,262.00	51,377.00	
	3000-3999		19,683.00	37,778.00	37,234.00	36,848.00	38,013.00	37,493.00	35,349.00	37,255.00	
	4000-4999		7,014.00	14,019.00	13,505.00	6,264.00	59,811.00	4,990.00	12,871.00	4,523.00	
	5000-5999		24,487.00	21,507.00	19,591.00	42,400.00	19,316.00	29,318.00	95,869.00	41,348.00	
	6000-6599				544,389.00	887.00	66,513.00		81,962.00	8,729.00	
	7000-7499		0.00	14,475.00	91,362.00	3,459.00	(62,126.00)		3,840.00	36,931.00	
	7600-7629										
	7630-7699										
<b>TOTAL DISBURSEMENTS</b>			141,777.00	239,096.00	850,583.00	235,330.00	269,424.00	216,310.00	373,655.00	274,351.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199	840.00	0.00	0.00	0.00	0.00		0.00			
	9200-9299	186,067.07	3,806.00	32,353.00	59,692.00	61,506.00		9,661.00	4,785.00		
	9310	988,066.43		(16,771.00)		988,066.00		16,771.00			
	9320										
	9330	12,609.62	11,070.00	(20,000.00)		8,884.00	(20,000.00)		(990.00)		
	9340										
	9490										
<b>SUBTOTAL</b>			1,187,583.12	14,876.00	(4,418.00)	59,692.00	1,058,456.00	(20,000.00)	26,432.00	3,795.00	0.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	581,999.96	502,091.00	1,968.00	(5,914.00)	(22.00)	(171.00)	(105.00)	0.00	(197,141.00)	
	9610	3,007,060.56				3,007,060.00			(1,496.00)	1,497.00	
	9640										
	9650					6,539.00					
	9690	6,539.34									
<b>SUBTOTAL</b>			3,595,599.86	502,091.00	1,968.00	(5,914.00)	3,013,577.00	(171.00)	(105.00)	(1,496.00)	(195,644.00)
<u>Nonoperating</u>											
	9910										
<b>Suspense Clearing</b>											
<b>TOTAL BALANCE SHEET ITEMS</b>			(2,408,016.74)	(487,215.00)	(6,386.00)	65,606.00	(1,955,121.00)	(19,829.00)	26,537.00	5,291.00	195,644.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(462,166.00)	(105,771.00)	(802,174.00)	(2,103,883.00)	(206,081.00)	489,607.00	(271,448.00)	8,314.00	
<b>F. ENDING CASH (A + E)</b>			4,849,476.00	4,743,705.00	3,941,531.00	1,837,648.00	1,631,567.00	2,121,174.00	1,849,726.00	1,858,040.00	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,858,040.00	2,541,530.00	2,465,603.00	2,004,387.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 347,116.00	392,141.00	347,116.00	347,116.00	(80,559.00)		3,911,360.00	3,911,360.00
Property Taxes		8020-8079 0.00	485,000.00	82,000.00	4,578,944.00	0.00		5,736,868.00	5,736,868.00
Miscellaneous Funds		8080-8099 (771,815.00)	(771,815.00)	(771,815.00)	(771,815.00)	(52,397.00)		(5,317,426.00)	(5,317,426.00)
Federal Revenue		8100-8299 55,000.00		70,000.00		4,485.00		154,994.00	154,994.00
Other State Revenue		8300-8599 30,000.00		7,000.00	75,000.00	123,349.00	0.00	436,156.00	436,156.00
Other Local Revenue		8600-8799 4,264.00	4,264.00	4,264.00	184,853.00	54,638.00		376,779.00	376,779.00
Interfund Transfers In		8910-8929			45,552.00			45,552.00	45,552.00
All Other Financing Sources		8930-8979 1,500,000.00		0.00	(1,500,000.00)			0.00	0.00
TOTAL RECEIPTS		1,164,565.00	109,590.00	(261,435.00)	2,959,650.00	49,516.00	0.00	5,344,283.00	5,344,283.00
C. DISBURSEMENTS									
Certificated Salaries		1000-1999 94,188.00	94,188.00	94,188.00	94,188.00	43,423.00		1,144,924.00	1,144,924.00
Classified Salaries		2000-2999 51,377.00	51,377.00	51,377.00	51,377.00	36,870.00	0.00	579,871.00	579,871.00
Employee Benefits		3000-3999 37,255.00	37,255.00	37,255.00	37,255.00	214,487.00	0.00	643,160.00	643,160.00
Books and Supplies		4000-4999 16,961.00	16,961.00	16,961.00	16,962.00	0.00		190,842.00	190,842.00
Services		5000-5999 0.00	0.00	0.00	(112,428.00)	0.00		181,408.00	181,408.00
Capital Outlay		6000-6599				268,957.00	0.00	971,437.00	971,437.00
Other Outgo		7000-7499 0.00	0.00	0.00	11,903.00	0.00		99,844.00	99,844.00
Interfund Transfers Out		7600-7629			2,800,000.00			2,800,000.00	2,800,000.00
All Other Financing Uses		7630-7699			0.00			0.00	0.00
TOTAL DISBURSEMENTS		199,781.00	199,781.00	199,781.00	2,884,750.00	526,867.00	0.00	6,611,486.00	6,611,486.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199					840.00	840.00	
Accounts Receivable		9200-9299 0.00	14,264.00				0.00	186,067.00	
Due From Other Funds		9310						988,066.00	
Stores		9320						0.00	
Prepaid Expenditures		9330			0.00	33,645.00		12,609.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
SUBTOTAL		0.00	14,264.00	0.00	0.00	33,645.00	840.00	1,187,582.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599 281,294.00						582,000.00	
Due To Other Funds		9610						3,007,061.00	
Current Loans		9640						0.00	
Unearned Revenues		9650						6,539.00	
Deferred Inflows of Resources		9690						0.00	
SUBTOTAL		281,294.00	0.00	0.00	0.00	0.00	0.00	3,595,600.00	
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	
TOTAL BALANCE SHEET ITEMS		(281,294.00)	14,264.00	0.00	0.00	33,645.00	840.00	(2,408,018.00)	
E. NET INCREASE/DECREASE (B - C + D)		683,490.00	(75,927.00)	(461,216.00)	74,900.00	(443,706.00)	840.00	(3,675,221.00)	(1,267,203.00)
F. ENDING CASH (A + E)		2,541,530.00	2,465,603.00	2,004,387.00	2,079,287.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,636,421.00	

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: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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: March 08, 2017 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  
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 first interim.		X

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		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 first interim.		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 first interim.	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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second 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 first interim, 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)	n/a	
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	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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) 279,810.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,915,712.00

**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) 4.73%

**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)	481,634.00
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)	34,984.17
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	14,478.53
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)	550,096.70
9. Carry-Forward Adjustment (Part IV, Line F)	64,806.73
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	614,903.43

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,490,676.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,084,202.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	244,167.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,530.00
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)	279,091.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	(34,922.00)
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)	704,638.83
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)	291,621.47
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)	116,072.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	8,180,076.30

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B18)	6.72%
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**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2017-18 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B18)	7.52%
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**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>550,096.70</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
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>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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>64,806.73</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>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>64,806.73</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>64,806.73</u>

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

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,270,036.00	-71.72%	1,207,532.00	2.62%	1,239,225.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	53,254.00	-39.69%	32,115.00	-21.48%	25,216.00
4. Other Local Revenues	8600-8799	237,232.00	-27.89%	171,059.00	0.00%	171,059.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,552.00	229.29%	150,000.00	-40.00%	90,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(288,468.00)	-28.71%	(205,657.00)	1.12%	(207,964.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>4,317,606.00</b>	<b>-68.62%</b>	<b>1,355,049.00</b>	<b>-2.77%</b>	<b>1,317,536.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				831,626.00		849,922.00
b. Step & Column Adjustment				18,296.00		18,698.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		(86,862.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	831,626.00	2.20%	849,922.00	-8.02%	781,758.00
2. Classified Salaries						
a. Base Salaries				424,923.00		441,920.00
b. Step & Column Adjustment				16,997.00		17,677.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		(45,900.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	424,923.00	4.00%	441,920.00	-6.39%	413,697.00
3. Employee Benefits	3000-3999	396,347.00	7.75%	427,059.00	1.91%	435,228.00
4. Books and Supplies	4000-4999	140,502.00	-50.00%	70,251.00	0.00%	70,251.00
5. Services and Other Operating Expenditures	5000-5999	105,369.00	-50.00%	52,685.00	0.00%	52,685.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	62,090.00	-74.39%	15,900.00	0.00%	15,900.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,800,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>4,760,857.00</b>	<b>-60.98%</b>	<b>1,857,737.00</b>	<b>-4.75%</b>	<b>1,769,519.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(443,251.00)		(502,688.00)		(451,983.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,815,067.00		1,371,816.00		869,128.00
2. Ending Fund Balance (Sum lines C and D1)		1,371,816.00		869,128.00		417,145.00
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				
2. Other Commitments	9760	224,344.00		215,260.00		
d. Assigned	9780	219,072.00		1,927.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	928,000.00		651,541.00		416,745.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,371,816.00		869,128.00		417,145.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	928,000.00		651,541.00		416,745.00
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)						
		928,000.00		651,541.00		416,745.00
<b>F. ASSUMPTIONS</b>						
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.						
10% Salary expenditures are being transferred to Newcastle Charter School in 18/19 due to anticipated change in ADA ratio between the NES and NCS.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	60,766.00	0.00%	60,766.00	0.00%	60,766.00
2. Federal Revenues	8100-8299	154,994.00	-23.85%	118,032.00	0.00%	118,032.00
3. Other State Revenues	8300-8599	382,902.00	-53.03%	179,858.00	0.00%	179,858.00
4. Other Local Revenues	8600-8799	139,547.00	0.00%	139,547.00	0.00%	139,547.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	288,468.00	-28.71%	205,657.00	1.12%	207,964.00
6. Total (Sum lines A1 thru A5c)		1,026,677.00	-31.44%	703,860.00	0.33%	706,167.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				313,298.00		320,191.00
b. Step & Column Adjustment				6,893.00		7,044.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	313,298.00	2.20%	320,191.00	2.20%	327,235.00
2. Classified Salaries						
a. Base Salaries				154,948.00		161,146.00
b. Step & Column Adjustment				6,198.00		6,446.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	154,948.00	4.00%	161,146.00	4.00%	167,592.00
3. Employee Benefits	3000-3999	246,813.00	4.63%	258,235.00	5.29%	271,898.00
4. Books and Supplies	4000-4999	50,340.00	-83.65%	8,229.00	0.00%	8,229.00
5. Services and Other Operating Expenditures	5000-5999	76,039.00	-48.38%	39,250.00	-45.95%	21,213.00
6. Capital Outlay	6000-6999	971,437.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	37,754.00	10.74%	41,809.00	-16.29%	35,000.00
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)				(125,000.00)		(125,000.00)
11. Total (Sum lines B1 thru B10)		1,850,629.00	-61.97%	703,860.00	0.33%	706,167.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(823,952.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,088,558.00		264,606.00		264,606.00
2. Ending Fund Balance (Sum lines C and D1)		264,606.00		264,606.00		264,606.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	264,606.00		264,606.00		264,606.00
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)		264,606.00		264,606.00		264,606.00

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)
<b>E. AVAILABLE RESERVES</b>						
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.

Adjustment reflects estimated Special Education Billbacks to charter schools.

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,330,802.00	-70.71%	1,268,298.00	2.50%	1,299,991.00
2. Federal Revenues	8100-8299	154,994.00	-23.85%	118,032.00	0.00%	118,032.00
3. Other State Revenues	8300-8599	436,156.00	-51.40%	211,973.00	-3.25%	205,074.00
4. Other Local Revenues	8600-8799	376,779.00	-17.56%	310,606.00	0.00%	310,606.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,552.00	229.29%	150,000.00	-40.00%	90,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,344,283.00	-61.47%	2,058,909.00	-1.71%	2,023,703.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,144,924.00		1,170,113.00
b. Step & Column Adjustment				25,189.00		25,742.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(86,862.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,144,924.00	2.20%	1,170,113.00	-5.22%	1,108,993.00
2. Classified Salaries						
a. Base Salaries				579,871.00		603,066.00
b. Step & Column Adjustment				23,195.00		24,123.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(45,900.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	579,871.00	4.00%	603,066.00	-3.61%	581,289.00
3. Employee Benefits	3000-3999	643,160.00	6.55%	685,294.00	3.19%	707,126.00
4. Books and Supplies	4000-4999	190,842.00	-58.88%	78,480.00	0.00%	78,480.00
5. Services and Other Operating Expenditures	5000-5999	181,408.00	-49.32%	91,935.00	-19.62%	73,898.00
6. Capital Outlay	6000-6999	971,437.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	99,844.00	-42.20%	57,709.00	-11.80%	50,900.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,800,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(125,000.00)		(125,000.00)
11. Total (Sum lines B1 thru B10)		6,611,486.00	-61.26%	2,561,597.00	-3.35%	2,475,686.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,267,203.00)		(502,688.00)		(451,983.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,903,625.00		1,636,422.00		1,133,734.00
2. Ending Fund Balance (Sum lines C and D1)		1,636,422.00		1,133,734.00		681,751.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	400.00		400.00		400.00
b. Restricted	9740	264,606.00		264,606.00		264,606.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	224,344.00		215,260.00		0.00
d. Assigned	9780	219,072.00		1,927.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	928,000.00		651,541.00		416,745.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,636,422.00		1,133,734.00		681,751.00
(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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	928,000.00		651,541.00		416,745.00
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)		928,000.00		651,541.00		416,745.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.04%		25.43%		16.83%
<b>F. RECOMMENDED RESERVES</b>						
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		145.70		146.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,611,486.00		2,561,597.00		2,475,686.00
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)		6,611,486.00		2,561,597.00		2,475,686.00
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)		330,574.30		128,079.85		123,784.30
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)		330,574.30		128,079.85		123,784.30
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	12,972,263.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	142,709.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,316,867.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	176,516.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,845,552.00
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)				4,338,935.00
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)				8,490,619.00

<b>Section II - Expenditures Per ADA</b>		<b>2016-17 Annual ADA/ Exps. Per ADA</b>
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)		9,353.79
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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)	8,490,619.00	9,353.79
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.



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

Second 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				
011 GENERAL FUND								
Expenditure Detail	0.00	(497,521.00)	0.00	0.00				
Other Sources/Uses Detail					45,552.00	2,800,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	497,521.00	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	900,000.00		
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					3,700,000.00	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								

Second 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								
<b>TOTALS</b>	<b>497,521.00</b>	<b>(497,521.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>3,745,552.00</b>	<b>3,745,552.00</b>		

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 first interim projections.

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

**1A. Calculating the District's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17) District Regular Charter School	146.64	138.79		
	0.00	0.00		
	<b>Total ADA</b>	<b>146.64</b>	<b>138.79</b>	<b>-5.4%</b>
1st Subsequent Year (2017-18) District Regular Charter School	145.82	145.70		
	<b>Total ADA</b>	<b>145.82</b>	<b>145.70</b>	<b>-0.1%</b>
2nd Subsequent Year (2018-19) District Regular Charter School	141.68	146.25		
	0.00			
	<b>Total ADA</b>	<b>141.68</b>	<b>146.25</b>	<b>3.2%</b>

**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 first interim projections 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 for 16/17 and 17/18 due to projections based on actual current year enrollment and past trends.

**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 first interim projections.

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

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	145	145		
Charter School	0			
<b>Total Enrollment</b>	<b>145</b>	<b>145</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	137	148		
Charter School	0			
<b>Total Enrollment</b>	<b>137</b>	<b>148</b>	<b>8.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2018-19)				
District Regular	137	149		
Charter School	0			
<b>Total Enrollment</b>	<b>137</b>	<b>149</b>	<b>8.8%</b>	<b>Not Met</b>

**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 first interim projections 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 for 17/18 and 18/19 due to projections based on actual current year enrollment and past trends.

**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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	710	951	74.7%
Second Prior Year (2014-15)			
District Regular	145	1,844	
Charter School			
<b>Total ADA/Enrollment</b>	<b>145</b>	<b>1,844</b>	<b>7.9%</b>
First Prior Year (2015-16)			
District Regular	137	142	
Charter School	0	714	
<b>Total ADA/Enrollment</b>	<b>137</b>	<b>856</b>	<b>16.0%</b>
		Historical Average Ratio:	32.9%
		<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>	<b>33.4%</b>

**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			
<b>Total ADA/Enrollment</b>	<b>147</b>	<b>145</b>	<b>101.4%</b>	<b>Not Met</b>
1st Subsequent Year (2017-18)				
District Regular	146	148		
Charter School				
<b>Total ADA/Enrollment</b>	<b>146</b>	<b>148</b>	<b>98.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2018-19)				
District Regular	146	149		
Charter School				
<b>Total ADA/Enrollment</b>	<b>146</b>	<b>149</b>	<b>98.0%</b>	<b>Not Met</b>

**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)

Historical data includes ADA and enrollment of charter schools not reported in the General Fund. Variance for 17/18 and 18/19 due to projections based on actual current year enrollment and past trends.

**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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2016-17)	9,690,294.00	9,648,228.00	-0.4%	Met
1st Subsequent Year (2017-18)	6,083,813.00	6,574,573.00	8.1%	Not Met
2nd Subsequent Year (2018-19)	6,082,985.00	6,609,335.00	8.7%	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 first interim projections 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 16/17 LCFF revenue includes funding from the School District Basic Aid Supplement Funding, which is outside of the LCFF calculator. This is additional state aid that is considered one time funding due to the uncertainty of its nature. Revenue recorded above, for every fiscal year, does not take into consideration \$5.3 million paid to charter schools for in lieu taxes. Charter ADA affects the amount of property tax revenue the general fund receives and then disperses to charter schools. In additions the distrcit is anticipating to have increased tax in lieu payments which results in increased state aid back fill.

**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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>90.1% to 100.1%</b>	<b>90.1% to 100.1%</b>	<b>90.1% to 100.1%</b>

**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)	1,652,896.00	1,960,857.00	84.3%	Not Met
1st Subsequent Year (2017-18)	1,718,901.00	1,857,737.00	92.5%	Met
2nd Subsequent Year (2018-19)	1,630,683.00	1,769,519.00	92.2%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

**Explanation:**  
(required if NOT met)

2016/2017 includes large one time operating expenses for erosion control, tree maintenance and building repairs



**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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2016-17)	155,842.00	154,994.00	-0.5%	No
1st Subsequent Year (2017-18)	118,032.00	118,032.00	0.0%	No
2nd Subsequent Year (2018-19)	118,032.00	118,032.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2016-17)	437,591.00	436,156.00	-0.3%	No
1st Subsequent Year (2017-18)	205,799.00	211,973.00	3.0%	No
2nd Subsequent Year (2018-19)	204,797.00	205,074.00	0.1%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2016-17)	374,829.00	376,779.00	0.5%	No
1st Subsequent Year (2017-18)	314,147.00	310,606.00	-1.1%	No
2nd Subsequent Year (2018-19)	314,147.00	310,606.00	-1.1%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2016-17)	174,302.00	190,842.00	9.5%	Yes
1st Subsequent Year (2017-18)	174,302.00	78,480.00	-55.0%	Yes
2nd Subsequent Year (2018-19)	174,302.00	78,480.00	-55.0%	Yes

Explanation:  
(required if Yes)

2016/2017 includes ELA text book adoption and this expense was removed from 17/18 and 18/19 at 2nd interim.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2016-17)	133,245.00	181,408.00	36.1%	Yes
1st Subsequent Year (2017-18)	140,048.00	91,935.00	-34.4%	Yes
2nd Subsequent Year (2018-19)	147,191.00	73,898.00	-49.8%	Yes

Explanation:  
(required if Yes)

2016/2017 includes one time expenses that were removed at 2nd Interim.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2016-17)	968,262.00	967,929.00	0.0%	Met
1st Subsequent Year (2017-18)	637,978.00	640,611.00	0.4%	Met
2nd Subsequent Year (2018-19)	636,976.00	633,712.00	-0.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2016-17)	307,547.00	372,250.00	21.0%	Not Met
1st Subsequent Year (2017-18)	314,350.00	170,415.00	-45.8%	Not Met
2nd Subsequent Year (2018-19)	321,493.00	152,378.00	-52.6%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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 includes ELA text book adoption and this expense was removed from 17/18 and 18/19 at 2nd interim.

**Explanation:**

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

2016/2017 includes one time expenses that were removed at 2nd Interim.

**7. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections 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%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second 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. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		93,871.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

<sup>2</sup>A 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)	14.0%	25.4%	16.8%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>4.7%</b>	<b>8.5%</b>	<b>5.6%</b>

**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)	(443,251.00)	4,760,857.00	9.3%	Not Met
1st Subsequent Year (2017-18)	(502,688.00)	1,857,737.00	27.1%	Not Met
2nd Subsequent Year (2018-19)	(451,983.00)	1,769,519.00	25.5%	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 NESD no longer qualifies for 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)	1,636,422.00	Met
1st Subsequent Year (2017-18)	1,133,734.00	Met
2nd Subsequent Year (2018-19)	681,751.00	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)	2,079,287.00	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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	146	146
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

**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)	6,611,486.00	2,561,597.00	2,475,686.00
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)	6,611,486.00	2,561,597.00	2,475,686.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	330,574.30	128,079.85	123,784.30
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. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>330,574.30</b>	<b>128,079.85</b>	<b>123,784.30</b>

**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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	928,000.00	651,541.00	416,745.00
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)	928,000.00	651,541.00	416,745.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.04%	25.43%	16.83%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>330,574.30</b>	<b>128,079.85</b>	<b>123,784.30</b>
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)

Reserves include expenditure amounts for Newcastle Elementary and Charter School and are calculated per BP 3100.2

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**SUPPLEMENTAL INFORMATION**

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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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2016-17)	(404,229.00)	(288,468.00)	-28.6%	(115,761.00)	Not Met
1st Subsequent Year (2017-18)	(501,828.00)	(156,198.00)	-68.9%	(345,630.00)	Not Met
2nd Subsequent Year (2018-19)	(538,558.00)	(157,288.00)	-70.8%	(381,270.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2016-17)	45,552.00	45,552.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	45,552.00	150,000.00	229.3%	104,448.00	Not Met
2nd Subsequent Year (2018-19)	271,561.00	90,000.00	-66.9%	(181,561.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2016-17)	0.00	2,800,000.00	New	2,800,000.00	Not 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 first interim projections 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 first interim projections 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)

Revenues from charter schools for Special Education bill backs are now reflected in NESD budget which reduces the general fund overall contribution to restricted programs.

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

**Explanation:**  
(required if NOT met)

Reflects estimated billbacks for charter school special education expenses and contributions from NCS for NES for Restricted Routine Maintenance and technology improvements.

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

**Explanation:**  
(required if NOT met)

These funds are part of the School District Basic Aid Supplement Fund and are being transferred to the Capital Outlay fund for phase 1 and phase 2 of NESD's modernization project.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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 First Interim data exist (Form 01CSI, 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 First Interim 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 first interim projections?
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
<b>TOTAL:</b>				<b>6,421,120</b>

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	134,281	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				
<b>Total Annual Payments:</b>	<b>165,688</b>	<b>184,240</b>	<b>134,281</b>	<b>112,277</b>
<b>Has total annual payment increased over prior year (2015-16)?</b>	<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>

**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)

The increase from 2015/2016 to 2016/2017 is due to the Capitol Lease loan that was used as a supplement to the Prop 39 Energy Efficiency projects. These payments are to be funded with savings from NESD's energy expenses due to the energy efficient improvements.

**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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes
-----

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No
----

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

--

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	171,442.00	139,344.00
b. OPEB unfunded actuarial accrued liability (UAAL)	171,442.00	139,344.00
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

	First Interim (Form 01CSI, Item S7A)	Second 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)	57,528.00	53,010.00
1st Subsequent Year (2017-18)	8,481.00	9,084.00
2nd Subsequent Year (2018-19)	8,481.00	9,084.00
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)	1	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?
 

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

n/a
-----

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

	First Interim (Form 01CSI, Item S7B)	Second 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 first interim projections, 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 first interim projections?

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (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 first interim projections?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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?

n/a

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)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]

Negotiations Not Settled

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

20,131
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7. Amount included for any tentative salary schedule increases

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0	0	0

**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
8,785	8,785	8,785
Hard Cap	Hard Cap	Hard Cap
Hard Cap	Hard Cap	Hard Cap

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

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

--

**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)
Yes	Yes	Yes
46,554	47,555	48,600
2.2%	2.2%	2.2%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	No	No

**Certificated (Non-management) - Other**

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

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**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 first interim projections?

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 first interim projections?

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 First Interim Projections

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)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	0	0	0

**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)
Yes	Yes	Yes
8,481	8,481	8,481
Hard Cap	Hard Cap	Hard Cap
Hard Cap	Hard Cap	Hard Cap

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

No		
----	--	--

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

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
25,970	27,000	28,086
4.0%	4.0%	4.0%

**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)
No	No	No
No	No	No

**Classified (Non-management) - Other**

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

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**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 first interim projections?   
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	9.0	9.0	9.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?  
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 First Interim Projections

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
- |  | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases |                           |                                  |                                  |

**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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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
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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.

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**ADDITIONAL FISCAL INDICATORS**

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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)

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**End of School District Second Interim Criteria and Standards Review**

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Second 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.

Great Job!

Second 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.

Awesome!