

Newcastle Elementary School District

2017-2018 First Interim Report

645 Kentucky Greens Way
Newcastle, CA 95658

Presented to the Board of Trustees
December 12, 2017

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Newcastle Elementary School District
2017-18 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2017
Presented December 12, 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 First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Comparison of the State’s Proposed and Enacted Budget

During the preparation of the Enacted State Budget, there were various components of the May Revision Budget that were either changed, removed, or not included in the Enacted State Budget. Since the districts’ budgets are prepared based on the May Revision, the First Interim incorporates such changes. Illustrated below are the primary provisions and how the Enacted State Budget compares to the May Revise.

Proposition 98 Funding: The Enacted State Budget set Proposition 98 funding for 2017-18 at \$74.5 billion, which was relatively close to the May Revise estimate of \$74.6 billion.

LCFF Gap Funding and Cost-of-Living-Adjustment (COLA): Funding for the Local Control Funding Formula (LCFF) increased by \$1.36 billion rather than by \$1.38 billion as projected in May. The increase in funding is still expected to bring the formula to 97% of full implementation. Illustrated below is a comparison of the gap funding percentages and COLA percentages between the proposed and Enacted State Budget:

Description	2016-17	2017-18	2018-19	2019-20
LCFF Gap Funding % – Proposed	55.03%	43.97%	71.53%	73.51%
LCFF Gap Funding % – Enacted	56.08%	43.19%	66.12%	64.92%
Annual COLA – Proposed	0.00%	1.56%	2.15%	2.35%
Annual COLA – Enacted	0.00%	1.56%	2.15%	2.35%

School District Basic Aid Supplement Charter School Adjustment – This funding is unique to school districts whose collective ADA consists more of charter school students than resident students. Due to the current structure of Newcastle Elementary School District, we have qualified for this funding in 15/16, 16/17 and 17/18. This is current year state aid that backfills a school district for the loss of local revenue, to a charter school, serving non-resident students. It could provide up to 70 percent of the LCFF entitlement of the pupil’s school district of residence. This funding is a part of NESD’s state aid but is calculated outside of LCFF and is considered, by the district, as one time money.

K-12 One-Time and Block Grant Mandate Funding: The Governor’s May Revision included approximately \$1.01 billion of one-time discretionary funds for districts, which equaled approximately \$170 per student. However, it was recommended that districts not budget for the funds since the funds were being held in abeyance until a recertification of the 2017-18 funding was finalized, which meant districts would not get the contingent funds until 2018-19. Fortunately, the Enacted State Budget does not contain the same conditions, which enables districts to budget the funds in 2017-18; however, it contained an apportionment of \$877 million (\$147 per ADA) instead of \$1.01 billion (170 per ADA).

In terms of the Mandate Block Grant, the Enacted State Budget includes the California Assessment of Student Performance and Progress (CAASPP) mandate as proposed in the May Revision. It also includes mandated reporter training with an additional \$7.9 million to cover the inclusion of the mandate. Lastly, the Enacted State Budget provides an additional \$3.5 million relating to a COLA for the program. The sum of the additions amounts to an increase of approximately \$2 per ADA.

California Clean Energy Job (Proposition 39): The Enacted State Budget allocated \$376.2 million in funding to Proposition 39 for the 2017-18 fiscal year, which remains unchanged from what was proposed in May. This brings the five-year total to \$1.75 billion.

In addition, the newly adopted Senate Bill (SB) 110 establishes an ongoing but modified version of the Clean Energy Job Creation Program that would be operative only if funds are appropriated for this purpose. SB 110 also appropriates any unallocated funding that is not claimed by LEAs to support the following priorities:

- The first \$75 million would support school bus retrofit or replacement. Priority shall be to school districts and county offices operating the oldest school buses or school buses operating in disadvantaged communities
- The next \$100 million would support a competitive program that provides low-interest and no-interest loans for eligible projects and technical assistance to improve energy efficiency and expand clean energy generation

Any remaining funds would support the ongoing, but modified, version of the Clean Energy Job Creation Program.

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 from 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 which includes the provision of contributing the full three percent of General Fund expenditures into the routine restricted maintenance account (RRMA). This requirement, however, does not apply to projects funded by Propositions 1A, 47, and 55 as those bond measures did not contain similar language. Therefore, districts would either be required to contribute the three percent if participating in Proposition 51 (timing of contribution yet to be

determined), or continue to follow the guidance of AB 104 and gradually increase their contributions as follows:

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

Reserves

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

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

Existing law specifies that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

On October 11, 2017, Governor Jerry Brown signed Senate Bill (SB) 751 (effective January 1, 2018), which makes changes to the existing school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds 3 percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts (pending clarifying legislation)

- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Currently, the cap is not expected to be in effect for fiscal year 2017-18 since Proposition 98 funding is expected to be based on Test 2 instead of Test 1. However, the Legislative Analyst Office (LAO) indicated that under a mild recession scenario, Proposition 98 could be funded based on Test 1 in 2019-20.

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

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

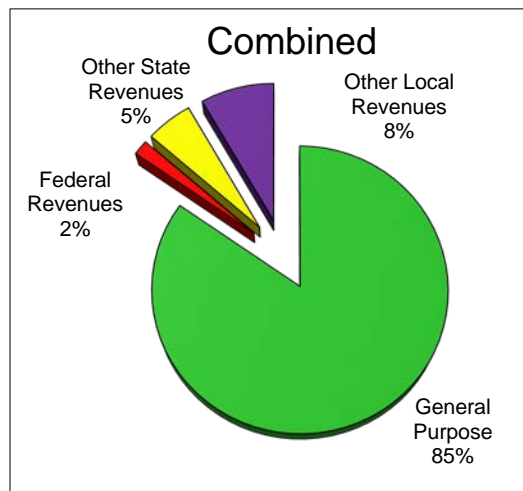
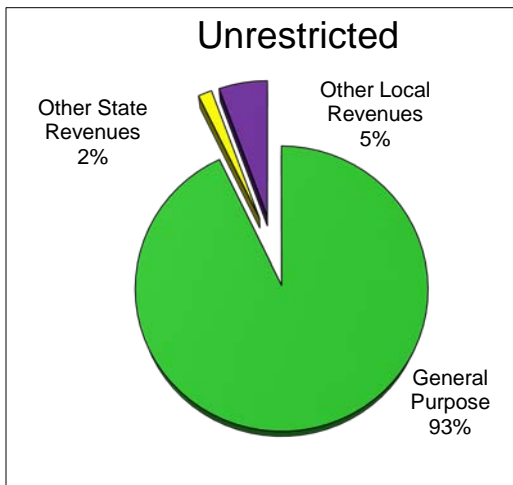
2017-18 Newcastle Elementary School District Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 442
 - Newcastle Elementary – 148 ADA
 - Newcastle Charter – 294 ADA
- ❖ The District’s estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 13.69%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$146 per ADA for unrestricted purposes and \$48 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant remains at \$28 for K-8 ADA
- ❖ Mandated Cost Block Grant Charter Schools remains at \$14 for K-8 ADA
- ❖ One-Time Mandate Funds are estimated at \$147 for K-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$3,499,612	\$3,593,493
Basic Aid Supplemental Charter School Adj.	\$4,700,000	\$4,700,000
Federal Revenues	\$0	\$168,746
Other State Revenues	\$138,973	\$519,115
Other Local Revenues	\$491,753	\$815,350
TOTAL	\$8,830,338	\$9,796,704



Education Protection Account

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

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

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

- The spending plan must be approved by the governing board during a public meeting

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

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

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

Education Protection Account (EPA) Budget		
2017-18 Fiscal Year		
Description	Newcastle Elementary	Newcastle Charter
BEGINNING BALANCE	\$1,528	\$2,888
BUDGETED EPA REVENUES: <i>Estimated EPA Funds</i>	\$176,356	\$359,119
BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries and Benefits</i>	\$177,884	\$362,007
	\$0	\$0
TOTAL	\$177,884	\$362,007
ENDING BALANCE	\$0	\$0

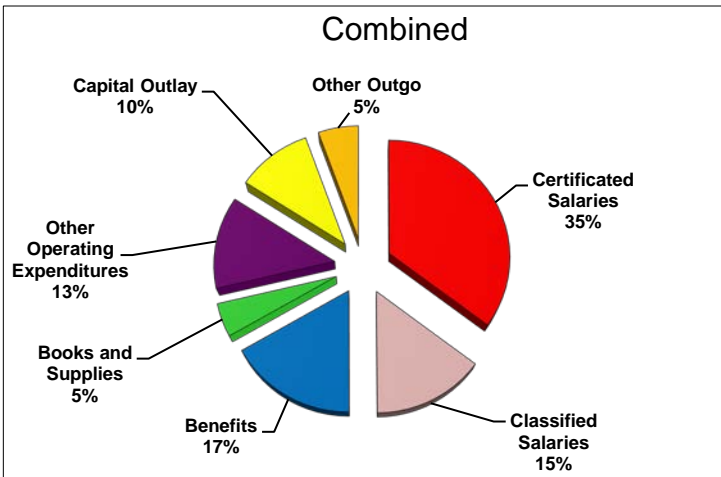
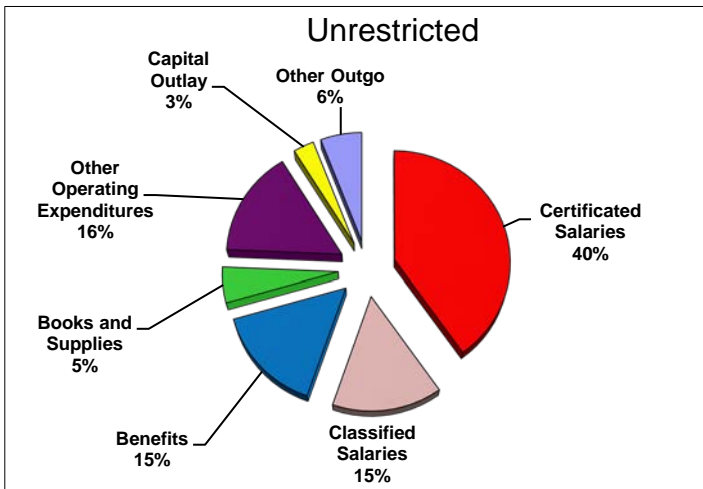
Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore,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

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise of approximately 70% of the District’s unrestricted budget, and approximately 67% of the total General Fund budget. However, after excluding capital outlay expenses, salaries and benefits comprise of approximately 73% of the District’s unrestricted budget, and approximately 75% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,137,603	\$2,549,746
Classified Salaries	\$801,329	\$1,055,546
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$811,532	\$1,211,687
Books and Supplies	\$272,242	\$334,055
Other Operating Expenditures	\$822,605	\$921,312
Capital Outlay	\$157,035	\$749,559
Other Outgo	\$313,426	\$400,782
TOTAL	\$5,315,772	\$7,222,687

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

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

Description	Amount
Restricted Maintenance Account	\$145,431
Clean Energy Job Act (Prop 39 Projects)	\$176,129
Special Education	\$267,382
TOTAL CONTRIBUTIONS & TRANSFERS	\$588,942

General Fund Summary

The District’s 2017-18 Unrestricted General Fund projects a total operating surplus of \$239,350 resulting in an estimated ending fund balance of \$2.4 million. The components of the District’s fund balance are as follows: revolving cash & other nonspendables - \$700; assignments - \$14,585; restricted - \$318,589 committed - \$215,260 and economic uncertainty - \$1.87 million. In accordance with SB 858 a detail description of assigned and unassigned balances is illustrated below.

Cash Flow

The majority of Newcastle Elementary School District’s property tax revenue is funded by ERAF which is not paid until late June; however, the District is required to disburse in lieu property tax revenue to its charter schools throughout the year. This requires the District utilize Placer County Treasurer’s dry period financing. Dry period financing allows NESD’s general fund to have positive cash flow for the fiscal year. Therefore, the District anticipates having a positive monthly cash balance during 2017-18.

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

FUND	2016-17	Est. Net Change	2017-18
NEWCASTLE ELEMENTARY/CHARTER	\$2,536,788	(\$112,257)	\$2,424,531
FOOD SERVICE	\$39,918	(\$12,705)	\$27,213
DEFERRED MAINTENANCE	\$298,007	(\$154,600)	\$143,407
CAPITAL FACILITIES	\$11,342	\$5,493	\$16,835
CAPITAL OUTLAY	\$9,659,968	(\$8,907,844)	\$752,124
TOTAL	\$12,546,023	(\$9,181,913)	\$3,364,110

Multiyear Projection

General Planning Factors:

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

<i>Planning Factor</i>	<i>Fiscal Year</i>			
	2016-17	2017-18	2018-19	2019-20
COLA (DOF)	0.00%	1.56%	2.15%	2.35%
LCFF Gap Funding Percentage (DOF)	56.08%	43.19%	66.12%	64.92%
STRS Employer Rates	12.58%	14.43%	16.28%	18.13%
PERS Employer Rates (PERS Board / Actuary)	13.888%	15.531%	18.10%	20.80%
Lottery – unrestricted per ADA	\$144	\$146	\$146	\$146
Lottery – Prop. 20 per ADA	\$45	\$48	\$48	\$48
Mandated Cost per ADA / One Time Allocations (DOF)	\$214	\$147	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$28	\$30	\$30	\$30
Mandate Block Grant for Charters: K-8 per ADA	\$14	\$16	\$16	\$16

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

Revenue Assumptions:

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

<i>Description</i>	2016-17	2017-18	2018-19	2019-20
COLA (DOF & SSC)	0.00%	1.56%	2.15%	2.35%
LCFF Gap Funding Percentage (DOF)	56.08%	43.19%	66.12%	64.92%
LCFF Gap Funding Percentage (SSC)	56.08%	43.19%	39.12%	41.60%

Per enrollment trends, the District continues to anticipate a decline in enrollment at Newcastle Elementary School but an increase in Newcastle Charter School’s enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. 2017/2018 includes funds from the School District Basic Aid Supplement Funding which has not been carried forward. Special education general purpose funds are estimated to increase as we gain more students. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. State revenue is expected to decrease due to the removal of one time money.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.7% each year. For the 2017/2018 school year, NESD has increased certificated positions by .96 FTE. This will add a RSP teacher to the Special Education program and has expanded the Spanish, Music and PE programs.

Classified step costs are expected to increase by 2.1% each year. In 2017/2018 classified positions will increase by 3.36 FTE which includes an additional custodial, mental health aide and Speech and Language Pathologist Assistant positions as well as an increase in FTE for the food service assistant, classified student support aids and RSP aides.

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

CalPERS Rate Comparison								
Description	2016-17 Actual	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Employer Rates	13.888%	15.531%	18.10%	20.80%	23.80%	25.20%	26.10%	26.80%
Member (Pre-PEPRA)	7%	7%	7%	7%	7%	7%	7%	7%
Member (Post-PEPRA)	6%	6%	6%	6%	6%	6%	6%	6%

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

Current law increases STRS contribution rates to 19.1% beginning July 1, 2020. Further, under Education Code Section 22950.5, CalSTRS will have the authority to increase or decrease the employer and state contribution rates. However, the rates may not be increased by more than one percent in a year and cannot exceed 12% overall until the remaining unfunded actuarial obligation is eliminated. 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 will increase by 0.5% effective July 1, 2017.

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

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5								
Description	2016-17 Actual	2017-18 Actual	2018-19 Approved	2019-20 Approved	2020-21 Approved	2021-22 Projected	2022-23 Projected	2023-24 Projected
Employer Rates	12.58%	14.43%	16.28%	18.13%	19.10%	20.10% (Max.)	21.10% (Max.)	22.10% (Max.)
Member (2% at 60)	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	9.205%	9.205%	9.205%	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.

Books and supplies are expected to remain relatively constant for subsequent years; the variance in services from year-to-year is due to account for inflation. Other services and operating expenses are expected to decrease as various projects are completed.

Estimated Ending Fund Balances:

During 2018-19, the District estimates that the unrestricted fund balance for Newcastle Elementary/Charter School is projected to deficit spend by \$732,253 resulting in an unrestricted ending General Fund balance of approximately \$1.37 million.

During 2019-20, the District estimates that the unrestricted fund balance for Newcastle Elementary/Charter School to deficit spend by \$683,545 resulting in an unrestricted ending General Fund balance of approximately \$690,145.

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

Description	2017-18	2018-19	2019-20
18-19 Projected Deficit (NES/NCS)	\$732,253		
19-20 Projected Deficit (NES/NCS)	\$420,876	\$557,380	
Amount Disclosed per SB 858 Requirements	\$1,153,129	\$557,380	\$0
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$361,134	\$297,424	\$306,893
Add: Newcastle Charter School REU 5%	\$361,134	\$297,424	\$283,100
Add: Committed	\$215,260	\$206,176	\$99,452
Add: Restricted Fund Balance	\$318,589	\$318,589	\$318,589
Add: Allocated	\$14,585	\$14,585	\$0
Add: Unallocated	\$0	\$0	\$0
Estimated Ending Fund Balance-(NES/NCS)	\$2,424,531	\$1,692,278	\$1,008,734

Conclusion:

Newcastle Elementary School District (NESD) has experienced exciting improvements and changes over the last school year. This coming summer we will be modernizing our classrooms and older buildings both inside and out. With the input of our community and staff we will be able to accomplish many long needed projects and upgrades to our Newcastle Elementary/Charter School campus.

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

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

Over the past two fiscal years NESD was fortunate enough to receive additional State Aid from the School District Basic Aid Supplement Charter School Adjustment. Due to the unpredictable nature of this revenue these funds are considered one time funding and has not been budgeted beyond the 2017/2018 school year. These funds are being used on one-time expenses to expand and upgrade our school site. With this influx of this temporary funding it is important that we remain diligent on using these funds on one-time expenses.

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

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

Please contact me with any questions.

In your service,

Raenel Toste
Chief Business Official
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NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2017-18 First Interim Budget

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Total
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid	5,546,825	1,456,771					7,003,596
Property Taxes & Misc. Local	495,300	794,597					1,289,897
Total General Purpose	6,042,125	2,251,368	-	-	-	-	8,293,493
Federal Revenues	168,746	-	48,000				216,746
Other State Revenues	289,146	229,969	3,000				522,115
Other Local Revenues <i>Note A)</i>	809,850	6,221	65,350	4,600	22,200	63,000	971,221
TOTAL - REVENUES	7,309,867	2,487,558	116,350	4,600	22,200	63,000	10,003,575
EXPENDITURES							
Certificated Salaries	1,606,132	943,614					2,549,746
Classified Salaries	766,342	289,204	49,159				1,104,705
Employee Benefits (All)	791,127	420,560	18,781				1,230,468
Books & Supplies	179,220	154,835	57,204			5,000	396,259
Other Operating Expenses (Services)	428,880	492,432	3,911	150,000	205	2,042,500	3,117,928
Capital Outlay	552,502	197,057		109,200			858,759
Other Outgo	304,909	95,873		-	16,502	9,509,618	9,926,902
Direct Support/Indirect Costs	-	-					-
TOTAL - EXPENDITURES	4,629,112	2,593,575	129,055	259,200	16,707	11,557,118	19,184,767
EXCESS (DEFICIENCY)	2,680,755	(106,017)	(12,705)	(254,600)	5,493	(11,494,118)	(9,181,192)
OTHER SOURCES/USES							
Transfers In	45,550		-	100,000		2,586,274	2,731,824
Transfers (Out)	(2,686,274)	(45,550)					(2,731,824)
Net Other Sources (Uses) <i>Note A)</i>	-	(830,334)					(830,334)
Contributions to Restricted Programs	-	-					-
TOTAL - OTHER SOURCES/USES	(2,640,724)	(875,884)	-	100,000	-	2,586,274	(830,334)
FUND BALANCE INCREASE (DECREASE)	40,031	(981,901)	(12,705)	(154,600)	5,493	(8,907,844)	(10,011,526)
FUND BALANCE							
Beginning Fund Balance <i>Note A)</i>	2,068,767	1,297,634	39,918	298,007	11,342	9,659,968	13,375,636
Ending Balance, June 30	2,108,798	315,733	27,213	143,407	16,835	752,124	3,364,110

* Note A * The charter school special reserve fund includes the remainder of Harvest Ridge's 16/17 ending fund balance transfer. This amount will not be reflected in the following statements for Newcastle Charter School

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2017-18 First Interim Budget

Newcastle Elementary/Charter Report Comparison

Description	Adopted Budget			1st Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	7,984,063	69,443	8,053,506	8,199,612	93,881	8,293,493	215,549	24,438	239,987 A
Federal Revenue	0	141,110	141,110	0	168,746	168,746	0	27,636	27,636
State Revenue	74,504	675,405	749,909	138,973	380,142	519,115	64,469	(295,263)	(230,794) B
Local Revenue	480,202	244,013	724,215	491,753	323,597	815,350	11,551	79,584	91,135
Total Revenues	8,538,769	1,129,971	9,668,740	8,830,338	966,366	9,796,704	291,569	(163,605)	127,964
EXPENDITURES									
Certificated Salaries	2,073,661	418,204	2,491,865	2,137,603	412,143	2,549,746	63,942	(6,061)	57,881 C
Classified Salaries	697,111	182,416	879,527	801,329	254,217	1,055,546	104,218	71,801	176,019 C
Benefits	807,987	363,299	1,171,286	811,532	400,155	1,211,687	3,545	36,856	40,401 C
Books and Supplies	257,819	47,733	305,552	272,242	61,813	334,055	14,423	14,080	28,503
Other Services & Oper. Expenses	778,423	24,719	803,142	822,605	98,707	921,312	44,182	73,988	118,170 D
Capital Outlay	0	672,888	672,888	157,035	592,524	749,559	157,035	(80,364)	76,671 E
Other Outgo 7xxx	1,789,462	87,356	1,876,818	313,426	87,356	400,782	(1,476,036)	0	(1,476,036) F
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	6,404,463	1,796,615	8,201,078	5,315,772	1,906,915	7,222,687	(1,088,691)	110,300	(978,391)
Excess / (Deficiency)	2,134,306	(666,644)	1,467,662	3,514,566	(940,549)	2,574,017	1,380,260	(273,905)	1,106,355
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0
Transfers Out	(2,379,550)	0	(2,379,550)	(2,731,824)	0	(2,731,824)	(352,274)	0	(352,274) F
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(644,648)	644,648	0	(588,942)	588,942	0	55,706	(55,706)	0
Total Financing Sources/Uses	(2,978,648)	644,648	(2,334,000)	(3,275,216)	588,942	(2,686,274)	(296,568)	(55,706)	(352,274)
Net Increase (Decrease)	(844,342)	(21,996)	(866,338)	239,350	(351,607)	(112,257)	1,083,692	(329,611)	754,081
FUND BALANCE, RESERVES									
Beginning Balance	1,866,592	670,196	2,536,788	1,866,592	670,196	2,536,788	0	0	0
Ending Balance	1,022,250	648,200	1,670,450	2,105,942	318,589	2,424,531	1,083,692	(329,611)	754,081
Nonspendable (Revolving Cash)	700	0	700	700	0	700	0	0	0
Restricted	0	648,200	648,200	0	318,589	318,589	0	(329,611)	(329,611)
Committed	215,260	0	215,260	215,260	0	215,260	0	0	0
Assigned	20,076	0	20,076	14,585	0	14,585	(5,491)	0	(5,491)
Unassigned - REU	786,214	0	786,214	1,875,397	0	1,875,397	1,089,183	0	1,089,183
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,022,250	648,200	1,670,450	2,105,942	318,589	2,424,531	1,083,692	(329,611)	754,081

Notes:

A- The change in general purpose revenue is due to an adjustment to ADA at 1st Interim.

B - Unrestricted state revenue was increased to include one time mandated cost funds of \$147 per ADA. Restricted state revenue was decreased to the balance due during 17-18 school year.

C- The increase to certificated salaries due to increases in FTE from budget to 1st interim and increase in budget for one time payment to staff. The increase to classified salaries is due to FTE increases to aides, increase to one time payment amount and addition of classified mental health counseling position which was originally budgeted as a certificated assignment.

D- Services and operating expenses were increased to cover moving expenses and to expend all restricted funds.

E- Classroom furniture was paid from unrestricted general fund rather than Capital Outlay Fund

F - Additional payment on district debt was reallocated as a transfer out to Capital Outlay Fund for Phase II project. Additional payment on debt will be reviewed upon Phase II completion.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2017-18 First Interim Budget

Newcastle Elementary Report Comparison

Description	Adopted Budget			1st Interim Budget			Variance			
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
REVENUES										
General Purpose Revenue	5,687,336	69,443	5,756,779	5,948,244	93,881	6,042,125	260,908	24,438	285,346	A
Federal Revenue	0	141,110	141,110	0	168,746	168,746	0	27,636	27,636	
State Revenue	26,735	383,157	409,892	49,780	239,366	289,146	23,045	(143,791)	(120,746)	B
Local Revenue	474,702	244,013	718,715	486,253	323,597	809,850	11,551	79,584	91,135	C
Total Revenues	6,188,773	837,723	7,026,496	6,484,277	825,590	7,309,867	295,504	(12,133)	283,371	
EXPENDITURES										
Certificated Salaries	1,144,642	418,204	1,562,846	1,193,989	412,143	1,606,132	49,347	(6,061)	43,286	D
Classified Salaries	418,613	182,416	601,029	512,125	254,217	766,342	93,512	71,801	165,313	D
Benefits	444,756	287,010	731,766	467,261	323,866	791,127	22,505	36,856	59,361	D
Books and Supplies	137,674	34,118	171,792	144,197	35,023	179,220	6,523	905	7,428	
Other Services & Oper. Expenses	305,475	24,719	330,194	333,695	95,185	428,880	28,220	70,466	98,686	E
Capital Outlay	0	470,544	470,544	157,035	395,467	552,502	157,035	(75,077)	81,958	F
Other Outgo 7xxx	1,693,589	87,356	1,780,945	217,553	87,356	304,909	(1,476,036)	0	(1,476,036)	G
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0	
Total Expenditures	4,144,749	1,504,367	5,649,116	3,025,855	1,603,257	4,629,112	(1,118,894)	98,890	(1,020,004)	
Excess / (Deficiency)	2,044,024	(666,644)	1,377,380	3,458,422	(777,667)	2,680,755	1,414,398	(111,023)	1,303,375	
OTHER SOURCES/USES										
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0	
Transfers Out	(2,334,000)	0	(2,334,000)	(2,686,274)	0	(2,686,274)	(352,274)	0	(352,274)	G
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0	
Contributions to Restricted	(644,648)	644,648	0	(588,942)	588,942	0	55,706	(55,706)	0	
Total Financing Sources/Uses	(2,933,098)	644,648	(2,288,450)	(3,229,666)	588,942	(2,640,724)	(296,568)	(55,706)	(352,274)	
Net Increase (Decrease)	(889,074)	(21,996)	(911,070)	228,756	(188,725)	40,031	1,117,830	(166,729)	951,101	
FUND BALANCE, RESERVES										
Beginning Balance	1,561,453	507,314	2,068,767	1,561,453	507,314	2,068,767	0	0	0	
Ending Balance	672,379	485,318	1,157,697	1,790,209	318,589	2,108,798	1,117,830	(166,729)	951,101	
Nonspendable (Revolving Cash)	700		700	700		700	0	0	0	
Restricted		485,318	485,318		318,589	318,589	0	(166,729)	(166,729)	
Committed	215,260		215,260	215,260		215,260	0	0	0	
Assigned	20,076		20,076	14,585		14,585	(5,491)	0	(5,491)	
Unassigned - REU	436,343		436,343	1,559,664		1,559,664	1,123,321	0	1,123,321	
Unassigned - Other	0	0	0	0	0	0	0	0	0	
Total - Fund Balance	672,379	485,318	1,157,697	1,790,209	318,589	2,108,798	1,117,830	(166,729)	951,101	

Notes:

A- The change in general purpose revenue is due to an adjustment to ADA at 1st Interim.

B - Unrestricted State Revenue was increased to include one time mandated cost funds of \$147 per ADA. Restricted State Revenue was decreased to the balance due during 17-18 school year.

C- The increase in restricted local revenue is due to an increase in SELPA funds over original budget

D- Increase in certificated salaries due to increases in FTE from buget to 1st interim and increase in budget for one time payment to staff. Increase to classified salaries is due to FTE increases to aides, increase to one time payment amount and an addition of a classified mental health counseling position.

E- Restriected expenses were increased due to needs of students. Unrestricted services were adjusted to reflect anticipated professional development opportunities and other services.

F- Classroom furniture was paid from unrestricted general fund rather than Capital Outlay Fund

G - Additional payment on district debt was reallocated as a transfer out to Capital Outlay Fund for Phase II project. Additional payment on debt will be reviewed upon Phase II completion.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2017-18 First Interim Budget

Newcastle Charter Report Comparison

Description	Adopted Budget			1st Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	2,296,727	0	2,296,727	2,251,368	0	2,251,368	(45,359)	0	(45,359) A
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	47,769	292,248	340,017	89,193	140,776	229,969	41,424	(151,472)	(110,048) B
Local Revenue	5,500	0	5,500	5,500	0	5,500	0	0	0
Total Revenues	2,349,996	292,248	2,642,244	2,346,061	140,776	2,486,837	(3,935)	(151,472)	(155,407)
EXPENDITURES									
Certificated Salaries	929,019	0	929,019	943,614	0	943,614	14,595	0	14,595
Classified Salaries	278,498	0	278,498	289,204	0	289,204	10,706	0	10,706
Benefits	363,231	76,289	439,520	344,271	76,289	420,560	(18,960)	0	(18,960) C
Books and Supplies	120,145	13,615	133,760	128,045	26,790	154,835	7,900	13,175	21,075 D
Other Services & Oper. Expenses	472,948	0	472,948	488,910	3,522	492,432	15,962	3,522	19,484 D
Capital Outlay		202,344	202,344	0	197,057	197,057	0	(5,287)	(5,287)
Other Outgo 7xxx	95,873	0	95,873	95,873	0	95,873	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	2,259,714	292,248	2,551,962	2,289,917	303,658	2,593,575	30,203	11,410	41,613
Excess / (Deficiency)	90,282	0	90,282	56,144	(162,882)	(106,738)	(34,138)	(162,882)	(197,020)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(45,550)	0	(45,550)	0	0	0
Net Increase (Decrease)	44,732	0	44,732	10,594	(162,882)	(152,288)	(34,138)	(162,882)	(197,020)
FUND BALANCE, RESERVES									
Beginning Balance	305,139	162,882	468,021	305,139	162,882	468,021	0	0	0
Ending Balance	349,871	162,882	512,753	315,733	0	315,733	(34,138)	(162,882)	(197,020)
Nonspendable (Revolving Cash)			0			0	0	0	0
Restricted		162,882	162,882		0	0	0	(162,882)	(162,882)
Committed			0			0	0	0	0
Assigned	0		0	0		0	0	0	0
Unassigned - REU	349,871		349,871	315,733		315,733	(34,138)	0	(34,138)
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	349,871	162,882	512,753	315,733	0	315,733	(34,138)	(162,882)	(197,020)

Notes:

A- The change in general purpose revenue is due to an adjustment to ADA at 1st Interim.

B - Unrestricted State Revenue was increased to include one time mandated cost funds of \$147 per ADA. Restricted State Revenue was decreased to the balance due during 17-18

C- Employee benefit expenses were adjusted accordingly.

D- The budget for supplies and services were increased for Newcastle Charter School

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2017-18 First Interim Budget

Newcastle Elementary/Charter Multi-Year Projection

Description	2017-18 Projected Budget			2018-19 Projected Budget			2019-20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	8,199,612	93,881	8,293,493	3,718,099	95,899	3,813,998	3,914,390	98,153	4,012,543
Federal Revenue	0	168,746	168,746	0	168,746	168,746	0	168,746	168,746
State Revenue (B)	138,973	380,142	519,115	76,180	335,412	411,592	77,300	341,779	419,079
Local Revenue (C)	491,753	323,597	815,350	491,341	330,554	821,895	515,619	338,322	853,941
Total Revenues	8,830,338	966,366	9,796,704	4,285,620	930,611	5,216,231	4,507,309	947,000	5,454,309
EXPENDITURES									
Certificated Salaries (D)	2,137,603	412,143	2,549,746	2,031,442	419,149	2,450,591	2,065,976	426,275	2,492,251
Classified Salaries (E)	801,329	254,217	1,055,546	710,157	259,556	969,713	725,070	265,007	990,077
Benefits (F)	811,532	400,155	1,211,687	827,876	417,115	1,244,991	896,072	434,934	1,331,006
Books and Supplies	272,242	61,813	334,055	285,854	49,634	335,488	297,118	50,255	347,373
Other Services & Oper. Exp	822,605	98,707	921,312	655,758	47,593	703,351	585,204	47,593	632,797
Capital Outlay (G)	157,035	592,524	749,559	0	0	0	0	0	0
Other Outgo 7xxx	313,426	87,356	400,782	198,200	46,150	244,350	298,200	46,150	344,350
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	5,315,772	1,906,915	7,222,687	4,709,287	1,239,197	5,948,484	4,867,640	1,270,214	6,137,854
Excess / (Deficiency)	3,514,566	(940,549)	2,574,017	(423,667)	(308,586)	(732,253)	(360,331)	(323,214)	(683,545)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	95,000	0	95,000	150,000	0	150,000
Transfers Out (I)	(2,731,824)	0	(2,731,824)	(95,000)	0	(95,000)	(150,000)	0	(150,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(588,942)	588,942	0	(308,586)	308,586	0	(323,214)	323,214	0
Total Financing Sources/Uses	(3,275,216)	588,942	(2,686,274)	(308,586)	308,586	0	(323,214)	323,214	0
Net Increase (Decrease)	239,350	(351,607)	(112,257)	(732,253)	0	(732,253)	(683,545)	0	(683,545)
FUND BALANCE, RESERVES									
Beginning Balance	1,866,592	670,196	2,536,788	2,105,942	318,589	2,424,531	1,373,689	318,589	1,692,278
Ending Balance	2,105,942	318,589	2,424,531	1,373,689	318,589	1,692,278	690,145	318,589	1,008,734
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	318,589	318,589	0	318,589	318,589	0	318,589	318,589
Committed	215,260	0	215,260	206,176	0	206,176	99,452	0	99,452
Assigned	14,585	0	14,585	14,585	0	14,585	0	0	0
Unassigned - REU (J)	1,875,397	0	1,875,397	1,152,228	0	1,152,228	589,992	0	589,992
Unassigned - Other	0	0	0	0	0	0	1	0	1
Total - Fund Balance	2,105,942	318,589	2,424,531	1,373,689	318,589	1,692,278	690,145	318,589	1,008,734

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2017-18 First Interim Budget

Newcastle Elementary Multi-Year Projection

Description	2017-18 Projected Budget			2018-19 Projected Budget			2019-20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	5,948,244	93,881	6,042,125	1,313,686	95,899	1,409,585	1,344,231	98,153	1,442,384
Federal Revenue (B)	0	168,746	168,746	0	168,746	168,746	0	168,746	168,746
State Revenue (C)	49,780	239,366	289,146	26,899	244,512	271,411	25,924	250,258	276,182
Local Revenue (D)	486,253	323,597	809,850	485,566	330,554	816,120	509,844	338,322	848,166
Total Revenues	6,484,277	825,590	7,309,867	1,826,151	839,711	2,665,862	1,879,999	855,479	2,735,478
EXPENDITURES									
Certificated Salaries (E)	1,193,989	412,143	1,606,132	1,071,787	419,149	1,490,936	1,090,007	426,275	1,516,282
Classified Salaries (F)	512,125	254,217	766,342	414,880	259,556	674,436	423,592	265,007	688,599
Benefits (G)	467,261	323,866	791,127	454,027	340,826	794,853	491,340	358,645	849,985
Books and Supplies	144,197	35,023	179,220	151,407	35,023	186,430	155,949	35,023	190,972
Other Services & Oper. Exp	333,695	95,185	428,880	66,848	47,593	114,441	(33,152)	47,593	14,441
Capital Outlay (H)	157,035	395,467	552,502	0	0	0	0	0	0
Other Outgo 7xxx (I)	217,553	87,356	304,909	94,200	46,150	140,350	94,200	46,150	140,350
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	3,025,855	1,603,257	4,629,112	2,253,149	1,148,297	3,401,446	2,221,936	1,178,693	3,400,629
Excess / (Deficiency)	3,458,422	(777,667)	2,680,755	(426,998)	(308,586)	(735,584)	(341,937)	(323,214)	(665,151)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	95,000	0	95,000	150,000	0	150,000
Transfers Out	(2,686,274)	0	(2,686,274)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(588,942)	588,942	0	(308,586)	308,586	0	(323,214)	323,214	0
Total Financing Sources/Uses	(3,229,666)	588,942	(2,640,724)	(213,586)	308,586	95,000	(173,214)	323,214	150,000
Net Increase (Decrease)	228,756	(188,725)	40,031	(640,584)	0	(640,584)	(515,151)	0	(515,151)
FUND BALANCE, RESERVES									
Beginning Balance	1,561,453	507,314	2,068,767	1,790,209	318,589	2,108,798	1,149,625	318,589	1,468,214
Ending Balance	1,790,209	318,589	2,108,798	1,149,625	318,589	1,468,214	634,474	318,589	953,063
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	318,589	318,589	0	318,589	318,589	0	318,589	318,589
Committed	215,260	0	215,260	206,176	0	206,176	99,452	0	99,452
Assigned	14,585	0	14,585	14,585	0	14,585	0	0	0
Unassigned - REU (J)	1,559,664	0	1,559,664	928,164	0	928,164	534,322	0	534,322
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,790,209	318,589	2,108,798	1,149,625	318,589	1,468,214	634,474	318,589	953,063

Notes:

(A) 2017/2018 includes one time funds from the School District Basic Aid Supplement Charter School Funding which has not been carried through the out years. The District anticipates enrollment to remain relatively constant.

(B) Federal Revenue is anticipated to remain constant

(C) State revenue is expected to decrease from 2018-19 since a significant portion of the 17-18 state revenue consisted of one time mandate funds.

(D) Unrestricted local revenue consists of back office and oversight fees from charter schools and interest.

(E) Certificated salaries are increased 1.7% for step and column and reduced in 18/19 and 19/20 by the amount paid in 17/18 for off of the salary schedule one time payment.

(F) Classified salaries are increased 2.1% for step and column and reduced in 18/19 and 19/20 by the amount paid in 17/18 for off of the salary schedule one time payment.

(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 18-19 and 19-20

* PERS is expected to increase by 2.6% in 18-19 and 2.7 %19-20

(H) - Books and supplies are increased 5% over 18-19 and 19-20

(I) Other services and operating expenses are reallocated to Newcastle Charter School

(J) 17/18 Reserve for economic uncertainty includes 5% of Exp plus additional 5% per BP 3100.2

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2017-18 First Interim Budget

Newcastle Charter Multi-Year Projection

Description	2017-18 Projected Budget			2018-19 Projected Budget			2019-20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,251,368	0	2,251,368	2,404,413	0	2,404,413	2,570,159	0	2,570,159
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	89,193	140,776	229,969	49,281	90,900	140,181	51,376	91,521	142,897
Local Revenue	5,500	0	5,500	5,775	0	5,775	5,775	0	5,775
Total Revenues	2,346,061	140,776	2,486,837	2,459,469	90,900	2,550,369	2,627,310	91,521	2,718,831
EXPENDITURES									
Certificated Salaries (C)	943,614	0	943,614	959,655	0	959,655	975,969	0	975,969
Classified Salaries (D)	289,204	0	289,204	295,277	0	295,277	301,478	0	301,478
Benefits (E)	344,271	76,289	420,560	373,849	76,289	450,138	404,732	76,289	481,021
Books and Supplies	128,045	26,790	154,835	134,447	14,611	149,058	141,169	15,232	156,401
Other Services & Oper. Exp (F)	488,910	3,522	492,432	588,910	0	588,910	618,356	0	618,356
Capital Outlay	0	197,057	197,057	0	0	0	0	0	0
Other Outgo 7xxx	95,873	0	95,873	104,000	0	104,000	204,000	0	204,000
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	2,289,917	303,658	2,593,575	2,456,138	90,900	2,547,038	2,645,704	91,521	2,737,225
Excess / (Deficiency)	56,144	(162,882)	(106,738)	3,331	0	3,331	(18,394)	0	(18,394)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(95,000)	0	(95,000)	(150,000)	0	(150,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(95,000)	0	(95,000)	(150,000)	0	(150,000)
Net Increase (Decrease)	10,594	(162,882)	(152,288)	(91,669)	0	(91,669)	(168,394)	0	(168,394)
FUND BALANCE, RESERVES									
Beginning Balance	305,139	162,882	468,021	315,733	0	315,733	224,064	0	224,064
Ending Balance	315,733	0	315,733	224,064	0	224,064	55,670	0	55,671
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	315,733	0	315,733	224,064	0	224,064	55,670	0	55,670
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	315,733	0	315,733	224,064	0	224,064	55,670	0	55,670

Notes:

- (A) The District anticipates enrollment to remain relatively constant.
- (B) State revenue is expected to decrease from 2017-18 since a portion of the state revenue consisted of one time mandate.
- (C) Increases are due to certificated step increases of approximately 1.7%
- (D) Increases are primarily due to classified step increases of approximately 2.1%.
- (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 18-19 and 19-20
 - * PERS is expected to increase by 1.8% in 18-19 and 19-20.
- (F) Other services and operating expenses are reallocated to NCS from NES

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 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	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	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
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				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)
A. REVENUES								
1) LCFF Sources		8010-8099	5,687,336.00	5,687,336.00	201,086.52	5,948,244.00	260,908.00	4.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,735.00	26,735.00	5,051.46	49,780.00	23,045.00	86.2%
4) Other Local Revenue		8600-8799	474,102.00	474,702.00	16,941.95	486,253.00	11,551.00	2.4%
5) TOTAL, REVENUES			6,188,173.00	6,188,773.00	223,079.93	6,484,277.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,030,467.00	1,144,642.00	454,354.56	1,193,989.00	(49,347.00)	-4.3%
2) Classified Salaries		2000-2999	416,513.00	418,613.00	221,257.38	512,125.00	(93,512.00)	-22.3%
3) Employee Benefits		3000-3999	444,756.00	444,756.00	147,752.17	467,261.00	(22,505.00)	-5.1%
4) Books and Supplies		4000-4999	105,974.00	137,674.00	63,661.81	144,197.00	(6,523.00)	-4.7%
5) Services and Other Operating Expenditures		5000-5999	257,955.00	305,475.00	119,459.86	333,695.00	(28,220.00)	-9.2%
6) Capital Outlay		6000-6999	0.00	0.00	157,030.57	157,035.00	(157,035.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,693,589.00	1,693,589.00	36,882.09	217,553.00	1,476,036.00	87.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,949,254.00	4,144,749.00	1,200,398.44	3,025,855.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,238,919.00	2,044,024.00	(977,318.51)	3,458,422.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	2,334,000.00	2,334,000.00	0.00	2,686,274.00	(352,274.00)	-15.1%
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	(396,519.00)	(644,648.00)	0.00	(588,942.00)	55,706.00	-8.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,684,969.00)	(2,933,098.00)	0.00	(3,229,666.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(446,050.00)	(889,074.00)	(977,318.51)	228,756.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,358,385.00	1,561,453.00		1,561,453.00	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)			1,358,385.00	1,561,453.00		1,561,453.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,358,385.00	1,561,453.00		1,561,453.00		
2) Ending Balance, June 30 (E + F1e)			912,335.00	672,379.00		1,790,209.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	215,260.00	215,260.00		215,260.00		
d) Assigned								
Other Assignments		9780	13,383.00	20,076.00		14,585.00		
Awning Project	0000	9780	7,650.00					
Library Funds	0000	9780	5,300.00					
STEM Donation	0000	9780	230.00					
Music Program Donations	0000	9780	203.00					
Awning Project	0000	9780		7,650.00				
Library Funds	0000	9780		5,300.00				
STEM Donation	0000	9780		230.00				
Music Program Donations	0000	9780		203.00				
Certificated Salaries	1100	9780		6,693.00				
Awning Project	0000	9780				7,863.00		
Wellness Fund	0000	9780				156.00		
Library Funds	0000	9780				800.00		
Library Book Fair	0000	9780				5,513.00		
STEM	0000	9780				253.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	436,343.00		1,559,664.00		
Unassigned/Unappropriated Amount		9790	682,992.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,176,798.00	5,176,798.00	1,521,712.00	5,370,469.00	193,671.00	3.7%
Education Protection Account State Aid - Current Year		8012	167,056.00	167,056.00	42,487.00	176,356.00	9,300.00	5.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,056.00	7,056.00	0.00	7,046.00	(10.00)	-0.1%
Timber Yield Tax		8022	254.00	254.00	0.00	326.00	72.00	28.3%
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	886,095.00	886,095.00	0.01	933,911.00	47,816.00	5.4%
Unsecured Roll Taxes		8042	22,115.00	22,115.00	18,450.77	20,404.00	(1,711.00)	-7.7%
Prior Years' Taxes		8043	448.00	448.00	0.66	496.00	48.00	10.7%
Supplemental Taxes		8044	144,835.00	144,835.00	1,261.58	183,670.00	38,835.00	26.8%
Education Revenue Augmentation Fund (ERAF)		8045	4,617,301.00	4,617,301.00	0.00	5,202,736.00	585,435.00	12.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,021,958.00	11,021,958.00	1,583,912.02	11,895,414.00	873,456.00	7.9%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,334,622.00)	(5,334,622.00)	(1,382,825.50)	(5,947,170.00)	(612,548.00)	11.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,687,336.00	5,687,336.00	201,086.52	5,948,244.00	260,908.00	4.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,900.00	3,900.00	0.00	24,584.00	20,684.00	530.4%
Lottery - Unrestricted and Instructional Materials		8560	21,007.00	21,007.00	450.64	20,593.00	(414.00)	-2.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	1,828.00	1,828.00	4,600.82	4,603.00	2,775.00	151.8%
TOTAL, OTHER STATE REVENUE			26,735.00	26,735.00	5,051.46	49,780.00	23,045.00	86.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	42,000.00	42,000.00	3,706.88	42,000.00	0.00	0.0%
Interest		8660	53,500.00	53,500.00	6,835.66	53,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	372,652.00	372,652.00	0.00	377,278.00	4,626.00	1.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	5,950.00	6,550.00	6,399.41	13,475.00	6,925.00	105.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			474,102.00	474,702.00	16,941.95	486,253.00	11,551.00	2.4%
TOTAL, REVENUES			6,188,173.00	6,188,773.00	223,079.93	6,484,277.00	295,504.00	4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	849,193.00	963,368.00	374,266.76	983,725.00	(20,357.00)	-2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	181,274.00	181,274.00	80,087.80	210,264.00	(28,990.00)	-16.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,030,467.00	1,144,642.00	454,354.56	1,193,989.00	(49,347.00)	-4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	34,654.00	36,754.00	33,183.08	61,540.00	(24,786.00)	-67.4%
Classified Support Salaries		2200	50,399.00	50,399.00	42,841.80	76,947.00	(26,548.00)	-52.7%
Classified Supervisors' and Administrators' Salaries		2300	125,186.00	125,186.00	57,395.36	142,186.00	(17,000.00)	-13.6%
Clerical, Technical and Office Salaries		2400	178,900.00	178,900.00	80,392.64	203,501.00	(24,601.00)	-13.8%
Other Classified Salaries		2900	27,374.00	27,374.00	7,444.50	27,951.00	(577.00)	-2.1%
TOTAL, CLASSIFIED SALARIES			416,513.00	418,613.00	221,257.38	512,125.00	(93,512.00)	-22.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	148,368.00	148,368.00	56,997.69	170,403.00	(22,035.00)	-14.9%
PERS		3201-3202	63,539.00	63,539.00	19,865.51	65,359.00	(1,820.00)	-2.9%
OASDI/Medicare/Alternative		3301-3302	44,311.00	44,311.00	22,733.96	54,062.00	(9,751.00)	-22.0%
Health and Welfare Benefits		3401-3402	136,552.00	136,552.00	39,046.58	121,219.00	15,333.00	11.2%
Unemployment Insurance		3501-3502	685.00	685.00	326.18	817.00	(132.00)	-19.3%
Workers' Compensation		3601-3602	11,503.00	11,503.00	5,477.66	13,695.00	(2,192.00)	-19.1%
OPEB, Allocated		3701-3702	37,530.00	37,530.00	2,452.50	38,970.00	(1,440.00)	-3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,268.00	2,268.00	852.09	2,736.00	(468.00)	-20.6%
TOTAL, EMPLOYEE BENEFITS			444,756.00	444,756.00	147,752.17	467,261.00	(22,505.00)	-5.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,213.00	11,213.00	5,598.27	11,213.00	0.00	0.0%
Books and Other Reference Materials		4200	850.00	850.00	0.00	850.00	0.00	0.0%
Materials and Supplies		4300	56,156.00	64,556.00	29,106.62	66,804.00	(2,248.00)	-3.5%
Noncapitalized Equipment		4400	37,755.00	61,055.00	28,956.92	65,330.00	(4,275.00)	-7.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			105,974.00	137,674.00	63,661.81	144,197.00	(6,523.00)	-4.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,046.00	24,346.00	6,215.91	25,566.00	(1,220.00)	-5.0%
Dues and Memberships		5300	8,047.00	9,547.00	9,077.62	10,936.00	(1,389.00)	-14.5%
Insurance		5400-5450	35,435.00	35,435.00	6,166.18	35,435.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,680.00	66,180.00	3,525.14	66,180.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,802.00	31,802.00	9,176.83	33,332.00	(1,530.00)	-4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(167,612.00)	(167,612.00)	0.00	(166,381.00)	(1,231.00)	0.7%
Professional/Consulting Services and Operating Expenditures		5800	306,917.00	300,137.00	85,157.62	322,987.00	(22,850.00)	-7.6%
Communications		5900	640.00	5,640.00	140.56	5,640.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			257,955.00	305,475.00	119,459.86	333,695.00	(28,220.00)	-9.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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	157,030.57	157,035.00	(157,035.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	157,030.57	157,035.00	(157,035.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	89,463.00	89,463.00	3,781.89	101,188.00	(11,725.00)	-13.1%
Other Debt Service - Principal		7439	1,604,126.00	1,604,126.00	33,100.20	116,365.00	1,487,761.00	92.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,693,589.00	1,693,589.00	36,882.09	217,553.00	1,476,036.00	87.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,949,254.00	4,144,749.00	1,200,398.44	3,025,855.00	1,118,894.00	27.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,334,000.00	2,334,000.00	0.00	2,686,274.00	(352,274.00)	-15.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,334,000.00	2,334,000.00	0.00	2,686,274.00	(352,274.00)	-15.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(396,519.00)	(644,648.00)	0.00	(588,942.00)	55,706.00	-8.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(396,519.00)	(644,648.00)	0.00	(588,942.00)	55,706.00	-8.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,684,969.00)	(2,933,098.00)	0.00	(3,229,666.00)	(296,568.00)	10.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	69,443.00	69,443.00	3,695.00	93,881.00	24,438.00	35.2%
2) Federal Revenue		8100-8299	141,110.00	141,110.00	9,442.54	168,746.00	27,636.00	19.6%
3) Other State Revenue		8300-8599	383,157.00	383,157.00	49,031.26	239,366.00	(143,791.00)	-37.5%
4) Other Local Revenue		8600-8799	244,013.00	244,013.00	42,448.00	323,597.00	79,584.00	32.6%
5) TOTAL, REVENUES			837,723.00	837,723.00	104,616.80	825,590.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	401,204.00	418,204.00	139,133.06	412,143.00	6,061.00	1.4%
2) Classified Salaries		2000-2999	182,416.00	182,416.00	82,776.20	254,217.00	(71,801.00)	-39.4%
3) Employee Benefits		3000-3999	287,010.00	287,010.00	55,558.23	323,866.00	(36,856.00)	-12.8%
4) Books and Supplies		4000-4999	34,118.00	34,118.00	16,484.30	35,023.00	(905.00)	-2.7%
5) Services and Other Operating Expenditures		5000-5999	18,219.00	24,719.00	41,007.35	95,185.00	(70,466.00)	-285.1%
6) Capital Outlay		6000-6999	203,044.00	470,544.00	451,061.53	395,467.00	75,077.00	16.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	87,356.00	87,356.00	35,563.39	87,356.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,213,367.00	1,504,367.00	821,584.06	1,603,257.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(375,644.00)	(666,644.00)	(716,967.26)	(777,667.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	396,519.00	644,648.00	0.00	588,942.00	(55,706.00)	-8.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			396,519.00	644,648.00	0.00	588,942.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,875.00	(21,996.00)	(716,967.26)	(188,725.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	322,190.00	507,314.00		507,314.00	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)			322,190.00	507,314.00		507,314.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			322,190.00	507,314.00		507,314.00		
2) Ending Balance, June 30 (E + F1e)			343,065.00	485,318.00		318,589.00		
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	343,065.00	485,318.00		318,589.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	69,443.00	69,443.00	3,695.00	93,881.00	24,438.00	35.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			69,443.00	69,443.00	3,695.00	93,881.00	24,438.00	35.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	71,592.00	71,592.00	0.00	97,825.00	26,233.00	36.6%
Special Education Discretionary Grants		8182	30,218.00	30,218.00	0.00	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%
Title I, Part A, Basic	3010	8290	30,000.00	30,000.00	7,688.71	34,316.00	4,316.00	14.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	9,300.00	9,300.00	1,543.83	6,177.00	(3,123.00)	-33.6%

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)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	210.00	210.00	210.00	New
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			141,110.00	141,110.00	9,442.54	168,746.00	27,636.00	19.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	3,700.00	3,700.00	New
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		
Lottery - Unrestricted and Instructional Material		8560	6,565.00	6,565.00	244.26	6,770.00	205.00	3.1%
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	203,044.00	203,044.00	0.00	50,848.00	(152,196.00)	-75.0%
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	173,548.00	173,548.00	48,787.00	178,048.00	4,500.00	2.6%
TOTAL, OTHER STATE REVENUE			383,157.00	383,157.00	49,031.26	239,366.00	(143,791.00)	-37.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	80,000.00	80,000.00	0.00	101,791.00	21,791.00	27.2%
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	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	164,013.00	164,013.00	42,448.00	221,806.00	57,793.00	35.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			244,013.00	244,013.00	42,448.00	323,597.00	79,584.00	32.6%
TOTAL, REVENUES			837,723.00	837,723.00	104,616.80	825,590.00	(12,133.00)	-1.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	203,996.00	218,996.00	80,704.52	235,376.00	(16,380.00)	-7.5%
Certificated Pupil Support Salaries		1200	76,998.00	78,998.00	12,965.18	50,376.00	28,622.00	36.2%
Certificated Supervisors' and Administrators' Salaries		1300	120,210.00	120,210.00	45,463.36	126,391.00	(6,181.00)	-5.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			401,204.00	418,204.00	139,133.06	412,143.00	6,061.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	106,203.00	106,203.00	53,037.66	136,789.00	(30,586.00)	-28.8%
Classified Support Salaries		2200	74,213.00	74,213.00	29,738.54	117,428.00	(43,215.00)	-58.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
TOTAL, CLASSIFIED SALARIES			182,416.00	182,416.00	82,776.20	254,217.00	(71,801.00)	-39.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	186,759.00	186,759.00	18,652.10	188,356.00	(1,597.00)	-0.9%
PERS		3201-3202	28,215.00	28,215.00	9,283.01	35,516.00	(7,301.00)	-25.9%
OASDI/Medicare/Alternative		3301-3302	19,448.00	19,448.00	8,209.47	24,922.00	(5,474.00)	-28.1%
Health and Welfare Benefits		3401-3402	47,378.00	47,378.00	16,487.92	65,658.00	(18,280.00)	-38.6%
Unemployment Insurance		3501-3502	289.00	289.00	108.91	324.00	(35.00)	-12.1%
Workers' Compensation		3601-3602	4,800.00	4,800.00	1,818.91	5,440.00	(640.00)	-13.3%
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	121.00	121.00	997.91	3,650.00	(3,529.00)	-2916.5%
TOTAL, EMPLOYEE BENEFITS			287,010.00	287,010.00	55,558.23	323,866.00	(36,856.00)	-12.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	31,197.00	31,197.00	15,483.33	31,702.00	(505.00)	-1.6%
Noncapitalized Equipment		4400	2,921.00	2,921.00	1,000.97	3,321.00	(400.00)	-13.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,118.00	34,118.00	16,484.30	35,023.00	(905.00)	-2.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,595.00	11,595.00	245.49	33,393.00	(21,798.00)	-188.0%
Dues and Memberships		5300	773.00	773.00	1,104.41	1,108.00	(335.00)	-43.3%
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	936.00	936.00	185.44	936.00	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	(146,817.00)	(146,817.00)	0.00	(155,900.00)	9,083.00	-6.2%
Professional/Consulting Services and Operating Expenditures		5800	151,732.00	158,232.00	39,472.01	215,648.00	(57,416.00)	-36.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,219.00	24,719.00	41,007.35	95,185.00	(70,466.00)	-285.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	159,000.00	150,148.45	159,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	203,044.00	311,544.00	300,913.08	236,467.00	75,077.00	24.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			203,044.00	470,544.00	451,061.53	395,467.00	75,077.00	16.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	11,200.00	11,200.00	0.00	11,200.00	0.00	0.0%
Payments to County Offices		7142	8,000.00	8,000.00	1,486.00	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	23,592.00	23,592.00	11,969.76	23,592.00	0.00	0.0%
Other Debt Service - Principal		7439	44,564.00	44,564.00	22,107.63	44,564.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			87,356.00	87,356.00	35,563.39	87,356.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,213,367.00	1,504,367.00	821,584.06	1,603,257.00	(98,890.00)	-6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	396,519.00	644,648.00	0.00	588,942.00	(55,706.00)	-8.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			396,519.00	644,648.00	0.00	588,942.00	(55,706.00)	-8.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			396,519.00	644,648.00	0.00	588,942.00	55,706.00	-8.6%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	5,756,779.00	5,756,779.00	204,781.52	6,042,125.00	285,346.00	5.0%
2) Federal Revenue		8100-8299	141,110.00	141,110.00	9,442.54	168,746.00	27,636.00	19.6%
3) Other State Revenue		8300-8599	409,892.00	409,892.00	54,082.72	289,146.00	(120,746.00)	-29.5%
4) Other Local Revenue		8600-8799	718,115.00	718,715.00	59,389.95	809,850.00	91,135.00	12.7%
5) TOTAL, REVENUES			7,025,896.00	7,026,496.00	327,696.73	7,309,867.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,431,671.00	1,562,846.00	593,487.62	1,606,132.00	(43,286.00)	-2.8%
2) Classified Salaries		2000-2999	598,929.00	601,029.00	304,033.58	766,342.00	(165,313.00)	-27.5%
3) Employee Benefits		3000-3999	731,766.00	731,766.00	203,310.40	791,127.00	(59,361.00)	-8.1%
4) Books and Supplies		4000-4999	140,092.00	171,792.00	80,146.11	179,220.00	(7,428.00)	-4.3%
5) Services and Other Operating Expenditures		5000-5999	276,174.00	330,194.00	160,467.21	428,880.00	(98,686.00)	-29.9%
6) Capital Outlay		6000-6999	203,044.00	470,544.00	608,092.10	552,502.00	(81,958.00)	-17.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,780,945.00	1,780,945.00	72,445.48	304,909.00	1,476,036.00	82.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,162,621.00	5,649,116.00	2,021,982.50	4,629,112.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,863,275.00	1,377,380.00	(1,694,285.77)	2,680,755.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	2,334,000.00	2,334,000.00	0.00	2,686,274.00	(352,274.00)	-15.1%
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			(2,288,450.00)	(2,288,450.00)	0.00	(2,640,724.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(425,175.00)	(911,070.00)	(1,694,285.77)	40,031.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,680,575.00	2,068,767.00		2,068,767.00	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)			1,680,575.00	2,068,767.00		2,068,767.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,680,575.00	2,068,767.00		2,068,767.00		
2) Ending Balance, June 30 (E + F1e)			1,255,400.00	1,157,697.00		2,108,798.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
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	343,065.00	485,318.00		318,589.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	215,260.00	215,260.00		215,260.00		
d) Assigned								
Other Assignments		9780	13,383.00	20,076.00		14,585.00		
Awning Project	0000	9780	7,650.00					
Library Funds	0000	9780	5,300.00					
STEM Donation	0000	9780	230.00					
Music Program Donations	0000	9780	203.00					
Awning Project	0000	9780		7,650.00				
Library Funds	0000	9780		5,300.00				
STEM Donation	0000	9780		230.00				
Music Program Donations	0000	9780		203.00				
Certificated Salaries	1100	9780		6,693.00				
Awning Project	0000	9780				7,863.00		
Wellness Fund	0000	9780				156.00		
Library Funds	0000	9780				800.00		
Library Book Fair	0000	9780				5,513.00		
STEM	0000	9780				253.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	436,343.00		1,559,664.00		
Unassigned/Unappropriated Amount		9790	682,992.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,176,798.00	5,176,798.00	1,521,712.00	5,370,469.00	193,671.00	3.7%
Education Protection Account State Aid - Current Year		8012	167,056.00	167,056.00	42,487.00	176,356.00	9,300.00	5.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,056.00	7,056.00	0.00	7,046.00	(10.00)	-0.1%
Timber Yield Tax		8022	254.00	254.00	0.00	326.00	72.00	28.3%
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	886,095.00	886,095.00	0.01	933,911.00	47,816.00	5.4%
Unsecured Roll Taxes		8042	22,115.00	22,115.00	18,450.77	20,404.00	(1,711.00)	-7.7%
Prior Years' Taxes		8043	448.00	448.00	0.66	496.00	48.00	10.7%
Supplemental Taxes		8044	144,835.00	144,835.00	1,261.58	183,670.00	38,835.00	26.8%
Education Revenue Augmentation Fund (ERAF)		8045	4,617,301.00	4,617,301.00	0.00	5,202,736.00	585,435.00	12.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,021,958.00	11,021,958.00	1,583,912.02	11,895,414.00	873,456.00	7.9%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,334,622.00)	(5,334,622.00)	(1,382,825.50)	(5,947,170.00)	(612,548.00)	11.5%
Property Taxes Transfers		8097	69,443.00	69,443.00	3,695.00	93,881.00	24,438.00	35.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,756,779.00	5,756,779.00	204,781.52	6,042,125.00	285,346.00	5.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	71,592.00	71,592.00	0.00	97,825.00	26,233.00	36.6%
Special Education Discretionary Grants		8182	30,218.00	30,218.00	0.00	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%
Title I, Part A, Basic	3010	8290	30,000.00	30,000.00	7,688.71	34,316.00	4,316.00	14.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	9,300.00	9,300.00	1,543.83	6,177.00	(3,123.00)	-33.6%

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)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	210.00	210.00	210.00	New
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			141,110.00	141,110.00	9,442.54	168,746.00	27,636.00	19.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	3,700.00	3,700.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,900.00	3,900.00	0.00	24,584.00	20,684.00	530.4%
Lottery - Unrestricted and Instructional Material		8560	27,572.00	27,572.00	694.90	27,363.00	(209.00)	-0.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	203,044.00	203,044.00	0.00	50,848.00	(152,196.00)	-75.0%
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	175,376.00	175,376.00	53,387.82	182,651.00	7,275.00	4.1%
TOTAL, OTHER STATE REVENUE			409,892.00	409,892.00	54,082.72	289,146.00	(120,746.00)	-29.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	42,000.00	42,000.00	3,706.88	42,000.00	0.00	0.0%
Interest		8660	53,500.00	53,500.00	6,835.66	53,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	452,652.00	452,652.00	0.00	479,069.00	26,417.00	5.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,950.00	6,550.00	6,399.41	13,475.00	6,925.00	105.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	164,013.00	164,013.00	42,448.00	221,806.00	57,793.00	35.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			718,115.00	718,715.00	59,389.95	809,850.00	91,135.00	12.7%
TOTAL, REVENUES			7,025,896.00	7,026,496.00	327,696.73	7,309,867.00	283,371.00	4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,053,189.00	1,182,364.00	454,971.28	1,219,101.00	(36,737.00)	-3.1%
Certificated Pupil Support Salaries		1200	76,998.00	78,998.00	12,965.18	50,376.00	28,622.00	36.2%
Certificated Supervisors' and Administrators' Salaries		1300	301,484.00	301,484.00	125,551.16	336,655.00	(35,171.00)	-11.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,431,671.00	1,562,846.00	593,487.62	1,606,132.00	(43,286.00)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	140,857.00	142,957.00	86,220.74	198,329.00	(55,372.00)	-38.7%
Classified Support Salaries		2200	124,612.00	124,612.00	72,580.34	194,375.00	(69,763.00)	-56.0%
Classified Supervisors' and Administrators' Salaries		2300	125,186.00	125,186.00	57,395.36	142,186.00	(17,000.00)	-13.6%
Clerical, Technical and Office Salaries		2400	178,900.00	178,900.00	80,392.64	203,501.00	(24,601.00)	-13.8%
Other Classified Salaries		2900	29,374.00	29,374.00	7,444.50	27,951.00	1,423.00	4.8%
TOTAL, CLASSIFIED SALARIES			598,929.00	601,029.00	304,033.58	766,342.00	(165,313.00)	-27.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	335,127.00	335,127.00	75,649.79	358,759.00	(23,632.00)	-7.1%
PERS		3201-3202	91,754.00	91,754.00	29,148.52	100,875.00	(9,121.00)	-9.9%
OASDI/Medicare/Alternative		3301-3302	63,759.00	63,759.00	30,943.43	78,984.00	(15,225.00)	-23.9%
Health and Welfare Benefits		3401-3402	183,930.00	183,930.00	55,534.50	186,877.00	(2,947.00)	-1.6%
Unemployment Insurance		3501-3502	974.00	974.00	435.09	1,141.00	(167.00)	-17.1%
Workers' Compensation		3601-3602	16,303.00	16,303.00	7,296.57	19,135.00	(2,832.00)	-17.4%
OPEB, Allocated		3701-3702	37,530.00	37,530.00	2,452.50	38,970.00	(1,440.00)	-3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,389.00	2,389.00	1,850.00	6,386.00	(3,997.00)	-167.3%
TOTAL, EMPLOYEE BENEFITS			731,766.00	731,766.00	203,310.40	791,127.00	(59,361.00)	-8.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,213.00	11,213.00	5,598.27	11,213.00	0.00	0.0%
Books and Other Reference Materials		4200	850.00	850.00	0.00	850.00	0.00	0.0%
Materials and Supplies		4300	87,353.00	95,753.00	44,589.95	98,506.00	(2,753.00)	-2.9%
Noncapitalized Equipment		4400	40,676.00	63,976.00	29,957.89	68,651.00	(4,675.00)	-7.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			140,092.00	171,792.00	80,146.11	179,220.00	(7,428.00)	-4.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,641.00	35,941.00	6,461.40	58,959.00	(23,018.00)	-64.0%
Dues and Memberships		5300	8,820.00	10,320.00	10,182.03	12,044.00	(1,724.00)	-16.7%
Insurance		5400-5450	35,435.00	35,435.00	6,166.18	35,435.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,680.00	66,180.00	3,525.14	66,180.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,738.00	32,738.00	9,362.27	34,268.00	(1,530.00)	-4.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(314,429.00)	(314,429.00)	0.00	(322,281.00)	7,852.00	-2.5%
Professional/Consulting Services and Operating Expenditures		5800	458,649.00	458,369.00	124,629.63	538,635.00	(80,266.00)	-17.5%
Communications		5900	640.00	5,640.00	140.56	5,640.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			276,174.00	330,194.00	160,467.21	428,880.00	(98,686.00)	-29.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	159,000.00	150,148.45	159,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	203,044.00	311,544.00	300,913.08	236,467.00	75,077.00	24.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	157,030.57	157,035.00	(157,035.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			203,044.00	470,544.00	608,092.10	552,502.00	(81,958.00)	-17.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	11,200.00	11,200.00	0.00	11,200.00	0.00	0.0%
Payments to County Offices		7142	8,000.00	8,000.00	1,486.00	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	113,055.00	113,055.00	15,751.65	124,780.00	(11,725.00)	-10.4%
Other Debt Service - Principal		7439	1,648,690.00	1,648,690.00	55,207.83	160,929.00	1,487,761.00	90.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,780,945.00	1,780,945.00	72,445.48	304,909.00	1,476,036.00	82.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,162,621.00	5,649,116.00	2,021,982.50	4,629,112.00	1,020,004.00	18.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,334,000.00	2,334,000.00	0.00	2,686,274.00	(352,274.00)	-15.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,334,000.00	2,334,000.00	0.00	2,686,274.00	(352,274.00)	-15.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,288,450.00)	(2,288,450.00)	0.00	(2,640,724.00)	352,274.00	15.4%

Resource	Description	2017-18 Projected Year Totals
3320	Special Ed: IDEA Preschool Local Entitlemer	482.00
4035	ESEA: Title II, Part A, Teacher Quality	344.00
4201	ESEA: Title III, Immigrant Education Program	210.00
6512	Special Ed: Mental Health Services	291,715.00
8150	Ongoing & Major Maintenance Account (RM/	25,838.00
Total, Restricted Balance		<u>318,589.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,296,727.00	2,296,727.00	595,252.58	2,251,368.00	(45,359.00)	-2.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	340,017.00	340,017.00	2,192.39	229,969.00	(110,048.00)	-32.4%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	1,967.38	6,221.00	721.00	13.1%
5) TOTAL, REVENUES			2,642,244.00	2,642,244.00	599,412.35	2,487,558.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	929,019.00	929,019.00	304,667.98	943,614.00	(14,595.00)	-1.6%
2) Classified Salaries		2000-2999	278,498.00	278,498.00	88,252.48	289,204.00	(10,706.00)	-3.8%
3) Employee Benefits		3000-3999	439,520.00	439,520.00	108,981.02	420,560.00	18,960.00	4.3%
4) Books and Supplies		4000-4999	102,460.00	133,760.00	89,683.66	154,835.00	(21,075.00)	-15.8%
5) Services and Other Operating Expenditures		5000-5999	405,448.00	472,948.00	44,936.36	492,432.00	(19,484.00)	-4.1%
6) Capital Outlay		6000-6999	202,344.00	202,344.00	171,819.60	197,057.00	5,287.00	2.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	95,873.00	95,873.00	79,137.00	95,873.00	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			2,453,162.00	2,551,962.00	887,478.10	2,593,575.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			189,082.00	90,282.00	(288,065.75)	(106,017.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,550.00	45,550.00	0.00	45,550.00	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	562,469.00	562,469.00	830,333.84	830,334.00	(267,865.00)	-47.6%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(608,019.00)	(608,019.00)	(830,333.84)	(875,884.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(418,937.00)	(517,737.00)	(1,118,399.59)	(981,901.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	812,716.00	1,297,634.00		1,297,634.00	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)			812,716.00	1,297,634.00		1,297,634.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			812,716.00	1,297,634.00		1,297,634.00		
2) Ending Balance, June 30 (E + F1e)			393,779.00	779,897.00		315,733.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	221,041.00		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			393,779.00	558,856.00		315,733.00		
Emergency Facility Repairs	0000	9780	135,000.00					
Classroom Support	0000	9780	158,779.00					
Deferred Maintenance	0000	9780	100,000.00					
Emergency Facility Repairs	0000	9780		135,000.00				
Classroom Support	0000	9780		158,779.00				
Deferred Maintenance	0000	9780		100,000.00				
REU	0000	9780		143,960.00				
Certificated Salaries	1100	9780		21,117.00				
REU	0000	9780				74,000.00		
Classroom Support	0000	9780				135,000.00		
Emergency Facility Repairs	0000	9780				106,733.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,189,507.00	1,189,507.00	313,940.00	1,097,652.00	(91,855.00)	-7.7%
Education Protection Account State Aid - Current Year		8012	369,239.00	369,239.00	89,983.00	359,119.00	(10,120.00)	-2.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	737,981.00	737,981.00	191,329.58	794,597.00	56,616.00	7.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,296,727.00	2,296,727.00	595,252.58	2,251,368.00	(45,359.00)	-2.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Acts	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,200.00	4,200.00	0.00	46,783.00	42,583.00	1013.9%
Lottery - Unrestricted and Instructional Materials		8560	57,184.00	57,184.00	2,192.39	56,353.00	(831.00)	-1.5%
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	202,344.00	202,344.00	0.00	50,544.00	(151,800.00)	-75.0%
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%
TOTAL, OTHER STATE REVENUE			340,017.00	340,017.00	2,192.39	229,969.00	(110,048.00)	-32.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,500.00	5,500.00	1,967.38	6,221.00	721.00	13.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,500.00	5,500.00	1,967.38	6,221.00	721.00	13.1%
TOTAL, REVENUES			2,642,244.00	2,642,244.00	599,412.35	2,487,558.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	725,374.00	725,374.00	237,088.74	740,876.00	(15,502.00)	-2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	203,645.00	203,645.00	67,579.24	202,738.00	907.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			929,019.00	929,019.00	304,667.98	943,614.00	(14,595.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	54,582.00	54,582.00	15,179.60	55,658.00	(1,076.00)	-2.0%
Classified Support Salaries		2200	57,421.00	57,421.00	13,276.07	49,284.00	8,137.00	14.2%
Classified Supervisors' and Administrators' Salaries		2300	134,089.00	134,089.00	51,437.24	151,378.00	(17,289.00)	-12.9%
Clerical, Technical and Office Salaries		2400	32,406.00	32,406.00	8,359.57	32,884.00	(478.00)	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			278,498.00	278,498.00	88,252.48	289,204.00	(10,706.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	210,796.00	210,796.00	43,706.80	212,102.00	(1,306.00)	-0.6%
PERS		3201-3202	52,346.00	52,346.00	12,946.56	43,045.00	9,301.00	17.8%
OASDI/Medicare/Alternative		3301-3302	32,849.00	32,849.00	10,599.88	33,982.00	(1,133.00)	-3.4%
Health and Welfare Benefits		3401-3402	131,099.00	131,099.00	37,434.70	117,638.00	13,461.00	10.3%
Unemployment Insurance		3501-3502	577.00	577.00	186.99	587.00	(10.00)	-1.7%
Workers' Compensation		3601-3602	9,666.00	9,666.00	3,131.21	9,820.00	(154.00)	-1.6%
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	2,187.00	2,187.00	974.88	3,386.00	(1,199.00)	-54.8%
TOTAL, EMPLOYEE BENEFITS			439,520.00	439,520.00	108,981.02	420,560.00	18,960.00	4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,693.00	21,693.00	12,098.24	21,693.00	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	64,768.00	70,368.00	42,070.16	88,143.00	(17,775.00)	-25.3%
Noncapitalized Equipment		4400	15,999.00	41,699.00	35,515.26	44,999.00	(3,300.00)	-7.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,460.00	133,760.00	89,683.66	154,835.00	(21,075.00)	-15.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	4,700.00	800.00	12,222.00	(7,522.00)	-160.0%
Dues and Memberships		5300	221.00	221.00	0.00	221.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,320.00	61,320.00	19,283.35	61,320.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,122.00	16,122.00	4,774.74	19,872.00	(3,750.00)	-23.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	314,429.00	314,429.00	0.00	322,281.00	(7,852.00)	-2.5%
Professional/Consulting Services and Operating Expenditures		5800	57,996.00	74,796.00	19,748.06	75,156.00	(360.00)	-0.5%
Communications		5900	1,360.00	1,360.00	330.21	1,360.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			405,448.00	472,948.00	44,936.36	492,432.00	(19,484.00)	-4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	202,344.00	202,344.00	171,819.60	197,057.00	5,287.00	2.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			202,344.00	202,344.00	171,819.60	197,057.00	5,287.00	2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	14,500.00	14,500.00	7,882.00	14,500.00	0.00	0.0%
Other Debt Service - Principal		7439	81,373.00	81,373.00	71,255.00	81,373.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			95,873.00	95,873.00	79,137.00	95,873.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,453,162.00	2,551,962.00	887,478.10	2,593,575.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	562,469.00	562,469.00	830,333.84	830,334.00	(267,865.00)	-47.6%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			562,469.00	562,469.00	830,333.84	830,334.00	(267,865.00)	-47.6%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(608,019.00)	(608,019.00)	(830,333.84)	(875,884.00)		

Resource	Description	2017/18 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,000.00	48,000.00	0.00	48,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000.00	3,000.00	55.89	3,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,350.00	65,350.00	16,143.86	65,350.00	0.00	0.0%
5) TOTAL, REVENUES			116,350.00	116,350.00	16,199.75	116,350.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,212.00	48,212.00	13,577.28	49,159.00	(947.00)	-2.0%
3) Employee Benefits		3000-3999	19,811.00	19,811.00	5,136.52	18,781.00	1,030.00	5.2%
4) Books and Supplies		4000-4999	52,204.00	57,204.00	17,669.87	57,204.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,411.00	3,411.00	1,807.00	3,911.00	(500.00)	-14.7%
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			123,638.00	128,638.00	38,190.67	129,055.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(7,288.00)	(12,288.00)	(21,990.92)	(12,705.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,288.00)	(12,288.00)	(21,990.92)	(12,705.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	30,930.00	39,918.00	39,918.00	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)				30,930.00	39,918.00	39,918.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				30,930.00	39,918.00	39,918.00		
2) Ending Balance, June 30 (E + F1e)				23,642.00	27,630.00	27,213.00		
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	23,642.00	27,630.00	27,213.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	48,000.00	48,000.00	0.00	48,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,000.00	48,000.00	0.00	48,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,000.00	3,000.00	55.89	3,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000.00	3,000.00	55.89	3,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	65,000.00	65,000.00	16,024.51	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	350.00	350.00	119.35	350.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,350.00	65,350.00	16,143.86	65,350.00	0.00	0.0%
TOTAL, REVENUES			116,350.00	116,350.00	16,199.75	116,350.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	7,535.00	7,535.00	2,372.55	8,075.00	(540.00)	-7.2%
Classified Supervisors' and Administrators' Salaries		2300	40,677.00	40,677.00	11,204.73	41,084.00	(407.00)	-1.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			48,212.00	48,212.00	13,577.28	49,159.00	(947.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,488.00	7,488.00	1,740.21	6,381.00	1,107.00	14.8%
OASDI/Medicare/Alternative		3301-3302	2,886.00	2,886.00	819.04	2,955.00	(69.00)	-2.4%
Health and Welfare Benefits		3401-3402	9,084.00	9,084.00	2,477.46	9,084.00	0.00	0.0%
Unemployment Insurance		3501-3502	19.00	19.00	5.37	19.00	0.00	0.0%
Workers' Compensation		3601-3602	317.00	317.00	89.91	325.00	(8.00)	-2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17.00	17.00	4.53	17.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,811.00	19,811.00	5,136.52	18,781.00	1,030.00	5.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,161.00	4,161.00	955.86	4,161.00	0.00	0.0%
Noncapitalized Equipment		4400	922.00	5,922.00	3,832.60	5,922.00	0.00	0.0%
Food		4700	47,121.00	47,121.00	12,881.41	47,121.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			52,204.00	57,204.00	17,669.87	57,204.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	411.00	411.00	0.00	911.00	(500.00)	-121.7%
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	1,807.00	3,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,411.00	3,411.00	1,807.00	3,911.00	(500.00)	-14.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			123,638.00	128,638.00	38,190.67	129,055.00		

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

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	27,213.00
Total, Restricted Balance		<u>27,213.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	4,600.00	1,092.64	4,600.00	0.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	1,092.64	4,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	150,000.00	150,000.00	14,922.50	150,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	109,200.00	109,200.00	0.00	109,200.00	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			259,200.00	259,200.00	14,922.50	259,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(254,600.00)	(254,600.00)	(13,829.86)	(254,600.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	100,000.00	100,000.00	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	100,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(254,600.00)	(254,600.00)	(13,829.86)	(154,600.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	254,600.00	298,007.00		298,007.00	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)			254,600.00	298,007.00		298,007.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			254,600.00	298,007.00		298,007.00		
2) Ending Balance, June 30 (E + F1e)			0.00	43,407.00		143,407.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	43,407.00		143,407.00		
Deferred Maintenance	0000	9780		43,407.00				
Deferred Maintenance	0000	9780				143,407.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,600.00	4,600.00	1,092.64	4,600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,600.00	4,600.00	1,092.64	4,600.00	0.00	0.0%
TOTAL, REVENUES			4,600.00	4,600.00	1,092.64	4,600.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	150,000.00	14,922.50	150,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,000.00	150,000.00	14,922.50	150,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	109,200.00	109,200.00	0.00	109,200.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			109,200.00	109,200.00	0.00	109,200.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			259,200.00	259,200.00	14,922.50	259,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	100,000.00	100,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	100,000.00	100,000.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	100,000.00		

Resource	Description	2017/18 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,200.00	22,200.00	9,223.60	22,200.00	0.00	0.0%
5) TOTAL, REVENUES			22,200.00	22,200.00	9,223.60	22,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	200.00	200.00	3.13	205.00	(5.00)	-2.5%
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	16,502.00	16,502.00	16,500.99	16,502.00	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			16,702.00	16,702.00	16,504.12	16,707.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,498.00	5,498.00	(7,280.52)	5,493.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,498.00	5,498.00	(7,280.52)	5,493.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,375.00	11,342.00		11,342.00	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)			27,375.00	11,342.00		11,342.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,375.00	11,342.00		11,342.00		
2) Ending Balance, June 30 (E + F1e)			32,873.00	16,840.00		16,835.00		
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	32,873.00	16,190.00		16,190.00		
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	650.00		645.00		
Capital Facilities	0000	9780		650.00				
Capital Facilities	0000	9780				645.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	8.30	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	9,215.30	22,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,200.00	22,200.00	9,223.60	22,200.00	0.00	0.0%
TOTAL, REVENUES			22,200.00	22,200.00	9,223.60	22,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	200.00	200.00	3.13	205.00	(5.00)	-2.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200.00	200.00	3.13	205.00	(5.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,028.00	1,028.00	1,099.28	1,100.00	(72.00)	-7.0%
Other Debt Service - Principal		7439	15,474.00	15,474.00	15,401.71	15,402.00	72.00	0.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,502.00	16,502.00	16,500.99	16,502.00	0.00	0.0%
TOTAL EXPENDITURES			16,702.00	16,702.00	16,504.12	16,707.00		

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

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	16,190.00
Total, Restricted Balance		<u>16,190.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	63,000.00	19,209.33	63,000.00	0.00	0.0%
5) TOTAL, REVENUES			13,000.00	63,000.00	19,209.33	63,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	5,000.00	3,465.78	5,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,510,000.00	2,510,000.00	156,653.82	2,042,500.00	467,500.00	18.6%
6) Capital Outlay		6000-6999	3,158,000.00	7,251,118.00	6,376,663.37	9,509,618.00	(2,258,500.00)	-31.1%
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			5,668,000.00	9,766,118.00	6,536,782.97	11,557,118.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,655,000.00)	(9,703,118.00)	(6,517,573.64)	(11,494,118.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,334,000.00	2,334,000.00	0.00	2,586,274.00	252,274.00	10.8%
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			2,334,000.00	2,334,000.00	0.00	2,586,274.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,321,000.00)	(7,369,118.00)	(6,517,573.64)	(8,907,844.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,321,000.00	9,659,968.00		9,659,968.00	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)			3,321,000.00	9,659,968.00		9,659,968.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,321,000.00	9,659,968.00		9,659,968.00		
2) Ending Balance, June 30 (E + F1e)			0.00	2,290,850.00		752,124.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	2,290,850.00		752,124.00		
Reserve	0000	9780		500,000.00				
Phase II	0000	9780		1,790,850.00				
Phase II	0000	9780				752,124.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,000.00	63,000.00	19,209.33	63,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,000.00	63,000.00	19,209.33	63,000.00	0.00	0.0%
TOTAL, REVENUES			13,000.00	63,000.00	19,209.33	63,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	5,000.00	3,465.78	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	5,000.00	3,465.78	5,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,510,000.00	2,510,000.00	156,653.82	2,042,500.00	467,500.00	18.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,510,000.00	2,510,000.00	156,653.82	2,042,500.00	467,500.00	18.6%

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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	639,700.00	639,626.00	639,700.00	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	3,158,000.00	6,611,418.00	5,737,037.37	8,869,918.00	(2,258,500.00)	-34.2%
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%
TOTAL, CAPITAL OUTLAY			3,158,000.00	7,251,118.00	6,376,663.37	9,509,618.00	(2,258,500.00)	-31.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			5,668,000.00	9,766,118.00	6,536,782.97	11,557,118.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,334,000.00	2,334,000.00	0.00	2,586,274.00	252,274.00	10.8%
(a) TOTAL, INTERFUND TRANSFERS IN			2,334,000.00	2,334,000.00	0.00	2,586,274.00	252,274.00	10.8%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,334,000.00	2,334,000.00	0.00	2,586,274.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	133.52	133.52	148.70	148.70	15.18	11%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	133.52	133.52	148.70	148.70	15.18	11%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	133.52	133.52	148.70	148.70	15.18	11%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	300.08	300.08	294.34	294.34	(5.74)	-2%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	300.08	300.08	294.34	294.34	(5.74)	-2%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	300.08	300.08	294.34	294.34	(5.74)	-2%

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH		2,702,256.00	1,885,335.00	1,286,112.00	707,301.00	328,697.00	355,686.00	832,014.00	699,863.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	271,734.00	271,734.00	531,609.00	489,122.00	489,122.00	489,121.00	533,210.00	458,121.00
Property Taxes	8020-8079	1,270.00	0.00	18,443.00	0.00	0.00	811,844.00	0.00	0.00
Miscellaneous Funds	8080-8099		(319,239.00)	(638,477.00)	(421,414.00)	(429,347.00)	(468,263.00)	(468,263.00)	(468,263.00)
Federal Revenue	8100-8299			28.00	9,414.00			42,187.00	
Other State Revenue	8300-8599			32,531.00	21,552.00	7,964.00		37,589.00	0.00
Other Local Revenue	8600-8799	10,715.00	13,424.00	19,880.00	15,370.00	84,017.00	23,777.00	23,777.00	23,777.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		283,719.00	(34,081.00)	(35,986.00)	114,044.00	151,756.00	856,479.00	168,500.00	13,635.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	82,427.00	243,004.00	144,810.00	123,247.00	126,537.00	116,148.00	116,148.00	116,148.00
Classified Salaries	2000-2999	28,916.00	52,540.00	93,326.00	129,251.00	54,131.00	56,168.00	56,168.00	56,168.00
Employee Benefits	3000-3999	25,951.00	61,720.00	57,129.00	58,510.00	52,451.00	70,195.00	70,195.00	70,195.00
Books and Supplies	4000-4999	12,639.00	32,564.00	25,423.00	9,519.00	9,752.00	12,760.00	12,760.00	12,760.00
Services	5000-5999	60,217.00	19,491.00	39,455.00	41,304.00	19,456.00	34,851.00	34,851.00	34,851.00
Capital Outlay	6000-6599	188,645.00	43,325.00	252,556.00	123,566.00	(129,293.00)	10,529.00	10,529.00	10,529.00
Other Outgo	7000-7499		87,969.00	1,486.00	(17,010.00)	3,779.00	79,500.00		
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		398,795.00	540,613.00	614,185.00	468,387.00	136,813.00	380,151.00	300,651.00	300,651.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00							
Accounts Receivable	9200-9299	7,575.00	25,303.00	71,130.00	(26,732.00)	11,684.00			
Due From Other Funds	9310	138,897.00	(49,514.00)						
Stores	9320								
Prepaid Expenditures	9330	(3,887.00)			6,442.00				
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	142,585.00	(24,211.00)	71,130.00	(20,290.00)	11,684.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	510,585.00	318.00	(230.00)	(4.00)	(362.00)			
Due To Other Funds	9610	333,845.00							
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690				3,975.00				
SUBTOTAL		0.00	844,430.00	318.00	(230.00)	3,971.00	(362.00)	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	(701,845.00)	(24,529.00)	71,360.00	(24,261.00)	12,046.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(816,921.00)	(599,223.00)	(578,811.00)	(378,604.00)	26,989.00	476,328.00	(132,151.00)	(287,016.00)
F. ENDING CASH (A + E)		1,885,335.00	1,286,112.00	707,301.00	328,697.00	355,686.00	832,014.00	699,863.00	412,847.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		412,847.00	332,332.00	561,177.00	186,843.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	533,210.00	489,121.00	489,121.00	489,121.00	12,479.00		5,546,825.00	5,546,825.00
Property Taxes	8020-8079	0.00	571,373.00	0.00	4,945,659.00	0.00		6,348,589.00	6,348,589.00
Miscellaneous Funds	8080-8099	(879,738.00)	(586,581.00)	(586,581.00)	(587,123.00)			(5,853,289.00)	(5,853,289.00)
Federal Revenue	8100-8299	42,187.00			35,277.00	39,653.00		168,746.00	168,746.00
Other State Revenue	8300-8599	700.00	31,806.00		0.00	157,004.00		289,146.00	289,146.00
Other Local Revenue	8600-8799	23,777.00	23,777.00	23,777.00	23,777.00	500,005.00		809,850.00	809,850.00
Interfund Transfers In	8910-8929				45,550.00			45,550.00	45,550.00
All Other Financing Sources	8930-8979	500,000.00			(500,000.00)			0.00	0.00
TOTAL RECEIPTS		220,136.00	529,496.00	(73,683.00)	4,452,261.00	709,141.00	0.00	7,355,417.00	7,355,417.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	116,148.00	116,148.00	116,148.00	116,148.00	73,071.00		1,606,132.00	1,606,132.00
Classified Salaries	2000-2999	56,168.00	56,168.00	56,168.00	56,170.00	15,000.00		766,342.00	766,342.00
Employee Benefits	3000-3999	70,195.00	70,195.00	70,195.00	70,196.00	44,000.00		791,127.00	791,127.00
Books and Supplies	4000-4999	12,760.00	12,760.00	12,760.00	12,763.00			179,220.00	179,220.00
Services	5000-5999	34,851.00	34,851.00	34,851.00	34,851.00	5,000.00		428,880.00	428,880.00
Capital Outlay	6000-6599	10,529.00	10,529.00	10,529.00	10,529.00			552,502.00	552,502.00
Other Outgo	7000-7499				149,185.00			304,909.00	304,909.00
Interfund Transfers Out	7600-7629				2,686,275.00			2,686,275.00	2,686,274.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		300,651.00	300,651.00	300,651.00	3,136,117.00	137,071.00	0.00	7,315,387.00	7,315,386.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							88,960.00	
Due From Other Funds	9310							89,383.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				33,741.00			36,296.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	33,741.00	0.00	0.00	214,639.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							510,307.00	
Due To Other Funds	9610							333,845.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							3,975.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	848,127.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	33,741.00	0.00	0.00	(633,488.00)	
E. NET INCREASE/DECREASE (B - C + D)									
		(80,515.00)	228,845.00	(374,334.00)	1,349,885.00	572,070.00	0.00	(593,458.00)	40,031.00
F. ENDING CASH (A + E)									
		332,332.00	561,177.00	186,843.00	1,536,728.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								2,108,798.00	

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 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: 916-314-5844

Title: Chief Business Official

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

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	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	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 350,358.00
- 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) 4,427,651.00

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) 7.91%

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)	335,779.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	161,482.00
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)	49,100.93
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)	1,257.69
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)	547,619.62
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	547,619.62

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,360,740.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	701,261.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	287,905.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	13,448.00
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)	311,271.00
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)	263,215.00
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)	571,644.07
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)	14,642.31
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)	129,055.00
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)	5,653,181.38

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	9.69%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	9.69%
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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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>547,619.62</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>203,383.49</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (13.42%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.42%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 13.42%
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)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,948,244.00	-77.91%	1,313,686.00	2.33%	1,344,231.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	49,780.00	-45.96%	26,899.00	-3.62%	25,924.00
4. Other Local Revenues	8600-8799	486,253.00	-0.14%	485,566.00	5.00%	509,844.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	108.56%	95,000.00	57.89%	150,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(588,942.00)	-47.60%	(308,586.00)	4.74%	(323,214.00)
6. Total (Sum lines A1 thru A5c)		5,940,885.00	-72.86%	1,612,565.00	5.84%	1,706,785.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,193,989.00		1,071,787.00
b. Step & Column Adjustment				20,298.00		18,220.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(142,500.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,193,989.00	-10.23%	1,071,787.00	1.70%	1,090,007.00
2. Classified Salaries						
a. Base Salaries				512,125.00		414,880.00
b. Step & Column Adjustment				10,275.00		8,712.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(107,520.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	512,125.00	-18.99%	414,880.00	2.10%	423,592.00
3. Employee Benefits	3000-3999	467,261.00	-2.83%	454,027.00	8.22%	491,340.00
4. Books and Supplies	4000-4999	144,197.00	5.00%	151,407.00	3.00%	155,949.00
5. Services and Other Operating Expenditures	5000-5999	333,695.00	-79.97%	66,848.00	-149.59%	(33,152.00)
6. Capital Outlay	6000-6999	157,035.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	217,553.00	-56.70%	94,200.00	0.00%	94,200.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,686,274.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,712,129.00	-60.56%	2,253,149.00	-1.39%	2,221,936.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		228,756.00		(640,584.00)		(515,151.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,561,453.00		1,790,209.00		1,149,625.00
2. Ending Fund Balance (Sum lines C and D1)		1,790,209.00		1,149,625.00		634,474.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	215,260.00		206,176.00		99,452.00
d. Assigned	9780	14,585.00		14,585.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,559,664.00		928,164.00		534,322.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,790,209.00		1,149,625.00		634,474.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,559,664.00		928,164.00		534,322.00
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)						
		1,559,664.00		928,164.00		534,322.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please refer to statements and narrative.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	93,881.00	2.15%	95,899.00	2.35%	98,153.00
2. Federal Revenues	8100-8299	168,746.00	0.00%	168,746.00	0.00%	168,746.00
3. Other State Revenues	8300-8599	239,366.00	2.15%	244,512.00	2.35%	250,258.00
4. Other Local Revenues	8600-8799	323,597.00	2.15%	330,554.00	2.35%	338,322.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	588,942.00	-47.60%	308,586.00	4.74%	323,214.00
6. Total (Sum lines A1 thru A5c)		1,414,532.00	-18.82%	1,148,297.00	2.65%	1,178,693.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				412,143.00		419,149.00
b. Step & Column Adjustment				7,006.00		7,126.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	412,143.00	1.70%	419,149.00	1.70%	426,275.00
2. Classified Salaries						
a. Base Salaries				254,217.00		259,556.00
b. Step & Column Adjustment				5,339.00		5,451.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	254,217.00	2.10%	259,556.00	2.10%	265,007.00
3. Employee Benefits	3000-3999	323,866.00	5.24%	340,826.00	5.23%	358,645.00
4. Books and Supplies	4000-4999	35,023.00	0.00%	35,023.00	0.00%	35,023.00
5. Services and Other Operating Expenditures	5000-5999	95,185.00	-50.00%	47,593.00	0.00%	47,593.00
6. Capital Outlay	6000-6999	395,467.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	87,356.00	-47.17%	46,150.00	0.00%	46,150.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,603,257.00	-28.38%	1,148,297.00	2.65%	1,178,693.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(188,725.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		507,314.00		318,589.00		318,589.00
2. Ending Fund Balance (Sum lines C and D1)		318,589.00		318,589.00		318,589.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	318,589.00		318,589.00		318,589.00
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)		318,589.00		318,589.00		318,589.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated 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.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	6,042,125.00	-76.67%	1,409,585.00	2.33%	1,442,384.00
2. Federal Revenues	8100-8299	168,746.00	0.00%	168,746.00	0.00%	168,746.00
3. Other State Revenues	8300-8599	289,146.00	-6.13%	271,411.00	1.76%	276,182.00
4. Other Local Revenues	8600-8799	809,850.00	0.77%	816,120.00	3.93%	848,166.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	108.56%	95,000.00	57.89%	150,000.00
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)		7,355,417.00	-62.46%	2,760,862.00	4.51%	2,885,478.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,606,132.00		1,490,936.00
b. Step & Column Adjustment				27,304.00		25,346.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(142,500.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,606,132.00	-7.17%	1,490,936.00	1.70%	1,516,282.00
2. Classified Salaries						
a. Base Salaries				766,342.00		674,436.00
b. Step & Column Adjustment				15,614.00		14,163.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(107,520.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	766,342.00	-11.99%	674,436.00	2.10%	688,599.00
3. Employee Benefits	3000-3999	791,127.00	0.47%	794,853.00	6.94%	849,985.00
4. Books and Supplies	4000-4999	179,220.00	4.02%	186,430.00	2.44%	190,972.00
5. Services and Other Operating Expenditures	5000-5999	428,880.00	-73.32%	114,441.00	-87.38%	14,441.00
6. Capital Outlay	6000-6999	552,502.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	304,909.00	-53.97%	140,350.00	0.00%	140,350.00
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	2,686,274.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,315,386.00	-53.50%	3,401,446.00	-0.02%	3,400,629.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		40,031.00		(640,584.00)		(515,151.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,068,767.00		2,108,798.00		1,468,214.00
2. Ending Fund Balance (Sum lines C and D1)		2,108,798.00		1,468,214.00		953,063.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740	318,589.00		318,589.00		318,589.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	215,260.00		206,176.00		99,452.00
d. Assigned	9780	14,585.00		14,585.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,559,664.00		928,164.00		534,322.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,108,798.00		1,468,214.00		953,063.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,559,664.00		928,164.00		534,322.00
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)		1,559,664.00		928,164.00		534,322.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		21.32%		27.29%		15.71%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						

2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		148.70		152.54		147.01
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,315,386.00		3,401,446.00		3,400,629.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		7,315,386.00		3,401,446.00		3,400,629.00
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)		365,769.30		170,072.30		170,031.45
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)		365,769.30		170,072.30		170,031.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,784,845.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	167,710.00
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	749,559.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	381,582.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,731,824.00
6. All Other Financing Uses	All	9100	7699	830,334.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	292,495.00
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)				4,985,794.00
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	12,705.00
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)				5,644,046.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		443.04
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,739.36
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,655,450.70	7,975.09
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,655,450.70	7,975.09
B. Required effort (Line A.2 times 90%)	5,989,905.63	7,177.58
C. Current year expenditures (Line I.E and Line II.B)	5,644,046.00	12,739.36
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	345,859.63	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 ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	5.77%	0.00%

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

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

First Interim
2017-18 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	(322,281.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	2,686,274.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	322,281.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
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					100,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,586,274.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	322,281.00	(322,281.00)	0.00	0.00	2,731,824.00	2,731,824.00		

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	134.00	148.70		
Charter School	300.00	0.00		
Total ADA	434.00	148.70	-65.7%	Not Met
1st Subsequent Year (2018-19)				
District Regular	152.54	152.54		
Charter School	304.39	304.39		
Total ADA	456.93	456.93	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	147.01	147.01		
Charter School	317.33	317.33		
Total ADA	464.34	464.34	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Variance is due to revised projections based on actual 2017-18 enrollment

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	137	153		
Charter School	300	304		
Total Enrollment	437	457	4.6%	Not Met
1st Subsequent Year (2018-19)				
District Regular	133	157		
Charter School	330	315		
Total Enrollment	463	472	1.9%	Met
2nd Subsequent Year (2019-20)				
District Regular	132	156		
Charter School	355	329		
Total Enrollment	487	485	-0.4%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Variance is due to revised projections based on actual 2017-18 enrollment

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	145	148	
Charter School			
Total ADA/Enrollment	145	148	98.0%
Second Prior Year (2015-16)			
District Regular	137	142	
Charter School		0	
Total ADA/Enrollment	137	142	96.5%
First Prior Year (2016-17)			
District Regular	141	145	
Charter School	0	0	
Total ADA/Enrollment	141	145	97.2%
Historical Average Ratio:			97.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.7%

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 (2017-18)				
District Regular	149	153		
Charter School	0	304		
Total ADA/Enrollment	149	457	32.6%	Met
1st Subsequent Year (2018-19)				
District Regular	153	157		
Charter School	304	315		
Total ADA/Enrollment	457	472	96.8%	Met
2nd Subsequent Year (2019-20)				
District Regular	147	156		
Charter School	317	329		
Total ADA/Enrollment	464	485	95.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2017-18)	11,021,958.00	11,895,414.00	7.9%	Not Met
1st Subsequent Year (2018-19)	6,539,999.00	1,313,686.00	-79.9%	Not Met
2nd Subsequent Year (2019-20)	6,569,972.00	1,344,231.00	-79.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

NESD LCFF revenue includes funding from the School District Basic Aid Supplement Charter School Adjustment Funding, which is outside of the LCFF calculation. This additional state aid was adjusted (from 4.5 million to 4.7 million) at 1st interim once the amount was confirmed by the CDE advance apportionment schedule. NESD considers these funds one time money and therefore it is not budgeted in future years. Also, NESD pays in lieu taxes, in the amount of 5.8 million, to it's charter schools which is not reflected in the budget adoption amounts above.

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 (2014-15)	2,598,613.53	3,162,387.95	82.2%
Second Prior Year (2015-16)	1,485,562.02	1,267,117.37	117.2%
First Prior Year (2016-17)	1,877,771.00	1,759,237.00	106.7%
Historical Average Ratio:			102.0%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	97.0% to 107.0%	97.0% to 107.0%	97.0% to 107.0%

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 (2017-18)	2,173,375.00	3,025,855.00	71.8%	Not Met
1st Subsequent Year (2018-19)	1,940,694.00	2,253,149.00	86.1%	Not Met
2nd Subsequent Year (2019-20)	2,004,939.00	2,221,936.00	90.2%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio 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)

Current year 2017/2018 includes a one time payment to all staff which inflates the expenses.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	141,110.00	168,746.00	19.6%	Yes
1st Subsequent Year (2018-19)	141,110.00	168,746.00	19.6%	Yes
2nd Subsequent Year (2019-20)	141,110.00	168,746.00	19.6%	Yes

Explanation:
(required if Yes)

There was an increase in Special Education student ADA between budget and 1st Interim

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	409,892.00	289,146.00	-29.5%	Yes
1st Subsequent Year (2018-19)	413,247.00	271,411.00	-34.3%	Yes
2nd Subsequent Year (2019-20)	412,187.00	276,182.00	-33.0%	Yes

Explanation:
(required if Yes)

Other state revenue was reduced at 1st interim since most funds from the Prop-39 Energy Efficiency funds were collected in 16/17.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	718,115.00	809,850.00	12.8%	Yes
1st Subsequent Year (2018-19)	701,747.00	816,120.00	16.3%	Yes
2nd Subsequent Year (2019-20)	701,747.00	848,166.00	20.9%	Yes

Explanation:
(required if Yes)

Increase in other local revenue is due to additional SELPA funds being reconized per PCOE SELPA projections

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	140,092.00	179,220.00	27.9%	Yes
1st Subsequent Year (2018-19)	120,892.00	186,430.00	54.2%	Yes
2nd Subsequent Year (2019-20)	140,092.00	190,972.00	36.3%	Yes

Explanation:
(required if Yes)

Books and supplies were to support the needs of our student learning programs. Chromebooks were purchased for NESD's 6-8 grade students.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	276,174.00	428,880.00	55.3%	Yes
1st Subsequent Year (2018-19)	176,174.00	114,441.00	-35.0%	Yes
2nd Subsequent Year (2019-20)	176,174.00	14,441.00	-91.8%	Yes

Explanation:
(required if Yes)

Services and other operating expenses are set up as interfund transfers between Newcastle Elementary and Newcastle Charter schools. In 18-19 and 19-20 more of these expenses were transferred to Newcastle Charter School.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	1,269,117.00	1,267,742.00	-0.1%	Met
1st Subsequent Year (2018-19)	1,256,104.00	1,256,277.00	0.0%	Met
2nd Subsequent Year (2019-20)	1,255,044.00	1,293,094.00	3.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	416,266.00	608,100.00	46.1%	Not Met
1st Subsequent Year (2018-19)	297,066.00	300,871.00	1.3%	Met
2nd Subsequent Year (2019-20)	316,266.00	205,413.00	-35.1%	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 budget adoption 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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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

Books and supplies were to support the needs of our student learning programs. Chromebooks were purchased for NESD's 6-8 grade students.

Explanation:

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

Services and other operating expenditures are set up as interfund transfers between Newcastle Elementary and Newcastle Charter schools. In 18-19 and 19-20 more of these expenses were transferred to Newcastle Charter School.

7. CRITERION: Facilities Maintenance

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

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

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

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

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	224,898.63	145,431.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		145,431.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	21.3%	27.3%	15.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.1%	9.1%	5.2%

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 (2017-18)	228,756.00	5,712,129.00	N/A	Met
1st Subsequent Year (2018-19)	(640,584.00)	2,253,149.00	28.4%	Not Met
2nd Subsequent Year (2019-20)	(515,151.00)	2,221,936.00	23.2%	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)

Unrestricted deficit spending in 17-18 is primarily due to the transfer out of School District Basic Aid Supplement Charter School Adjustment funds to the Capital Outlay fund and other one time expenses. In the event NESD is no longer entitled to these funds expenses and transfers out 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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	2,108,798.00	Met
1st Subsequent Year (2018-19)	1,468,214.00	Met
2nd Subsequent Year (2019-20)	953,063.00	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 (2017-18)	1,536,728.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	149	153	147
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,315,386.00	3,401,446.00	3,400,629.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,315,386.00	3,401,446.00	3,400,629.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	365,769.30	170,072.30	170,031.45
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	365,769.30	170,072.30	170,031.45

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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)	1,559,664.00	928,164.00	534,322.00
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)	1,559,664.00	928,164.00	534,322.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	21.32%	27.29%	15.71%
District's Reserve Standard (Section 10B, Line 7):	365,769.30	170,072.30	170,031.45
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)

Revenue and expenses will be monitored and adjusted before 19-20 comes to pass.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(396,519.00)	(588,942.00)	48.5%	192,423.00	Not Met
1st Subsequent Year (2018-19)	(147,613.00)		-100.0%	(147,613.00)	Not Met
2nd Subsequent Year (2019-20)	(180,317.00)		-100.0%	(180,317.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	45,550.00	45,550.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	488,148.00	95,000.00	-80.5%	(393,148.00)	Not Met
2nd Subsequent Year (2019-20)	615,000.00	150,000.00	-75.6%	(465,000.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	2,334,000.00	2,686,274.00	15.1%	352,274.00	Not Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Special Education expenses increased due to additional students.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption 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)

Transfers for Newcastle Charter School for regular and routine maintenance on buildings used by the charter school were reduced at 1st interim and more expenses were reflected in services and other operating expenses.

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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)

Transfer out to Capital Outlay- Special Projects was increased as Other Outgo was reduced.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	16	01,09	01,09	1,240,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Varies	General Fund	General Fund	15,000

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

Portable	2	25	25	33,002
Placer County Treasury Note	30	01,09	01,09	3,000,000
Apple Lease	1	01,09	01,09	91,362
TOTAL:				4,379,364

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	68,177	117,780	95,774	97,620
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15,000	15,000	15,000	15,000

Other Long-term Commitments (continued):

Portable	16,501	16,501	16,501	0
Placer County Treasury Note		148,471	148,471	148,471
Apple Lease	91,362	91,362		
Total Annual Payments:	191,040	389,114	275,746	261,091
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the 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)

Loan payments for the Prop 39 Energy Efficiency Program will be paid by savings realized by upgrades made to the power and water systems.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

--

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	132,672.00	132,672.00
b. OPEB unfunded actuarial accrued liability (UAAL)	0.00	0.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Estimated	Estimated
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	9,084.00	9,084.00
1st Subsequent Year (2018-19)	9,084.00	9,084.00
2nd Subsequent Year (2019-20)	9,084.00	9,084.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	37,530.00	38,970.00
1st Subsequent Year (2018-19)	9,084.00	9,084.00
2nd Subsequent Year (2019-20)	9,084.00	9,084.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	9,084.00	9,084.00
1st Subsequent Year (2018-19)	9,084.00	9,084.00
2nd Subsequent Year (2019-20)	9,084.00	9,084.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	1	1
1st Subsequent Year (2018-19)	1	1
2nd Subsequent Year (2019-20)	1	1

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.		
b.		

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

b. Amount contributed (funded) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2017-18)		
a. 1st Subsequent Year (2018-19)		
a. 2nd Subsequent Year (2019-20)		
b. Current Year (2017-18)		
b. 1st Subsequent Year (2018-19)		
b. 2nd Subsequent Year (2019-20)		

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	24.5	24.9	24.9	24.9

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	0	0	0
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% change in salary schedule from prior year or

0.0%

Multiyear Agreement

Total cost of salary settlement	219,420	56,085	57,917
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% change in salary schedule from prior year (may enter text, such as "Reopener")

1.0%	0.0%	0.0%
------	------	------

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

Unrestricted and restricted general fund and charter school funds as appropriate for ongoing salary schedule increase. One time payment was funded by School District Basic Aid Supplement Charter School Adjustment.

Negotiations Not Settled

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

--

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

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

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

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

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

If Yes, explain the nature of the new costs:

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	11.3	14.9	14.9	14.9

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

n/a

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Sep 13, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 12, 2017

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: Jul 01, 2017

End Date: Jun 30, 2019

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	0	0
---------------------------------	---	---

% change in salary schedule from prior year
or

0.0%

Multiyear Agreement

Total cost of salary settlement	113,335	13,537	14,240
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% change in salary schedule from prior year
(may enter text, such as "Reopener")

1.0%	0.0%	0.0%
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Identify the source of funding that will be used to support multiyear salary commitments:

Unrestricted and restricted general fund and charter school funds as appropriate for ongoing salary schedule increase. One time payment was funded by School District BAsic Aid Supplement Charter School Adjustment.

Negotiations Not Settled

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

[Empty Box]

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	9.0	10.8	10.8	10.8

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	116,278	41,621	43,869
Change in salary schedule from prior year (may enter text, such as "Reopener")	1.0%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim
2017-18 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.
Congratulations!

First Interim
2017-18 Original Budget
Technical Review Checks

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.
Great Job!!