

Newcastle Elementary School District

2015-2016 Second Interim Report



450 Main Street
Newcastle, CA 95658

Presented to the Board of Trustees
March 9, 2016

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Newcastle Elementary School District
2015-16 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2016
Presented March 09, 2016

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

Comparison of the State’s Proposed Budget, Enacted Budget, and January Revised Forecast

The Governor released his revised 2015-16 budget proposal on May 14, 2015 (May Revision), which outlined an increase of general fund revenues from the January proposal over the three-year forecast period: 2013-14, 2014-15, and 2015-16. As a result, K-14 school districts and community colleges were estimated to receive \$5.5 billion of the new general fund revenue which produces an increase of over \$6 billion in Proposition 98 funding, after including additional local property tax collections. On January 7, Governor Brown released his 2016-17 budget proposal. The Governor reported the 2015-16 budget year state revenues will be \$3.534 billion higher than anticipated last June, most of which (\$3.041 billion) will be deposited to the Budget Stabilization Account under the provisions of Proposition 2.

The District’s adopted budget was prepared based on the state’s proposed budget (May Revision), and subsequently revised for the First Interim report based on the state’s enacted budget. The Second Interim report will incorporate updated factors based on the state’s January revised forecast. Below are the major changes between the Governor’s proposed budget, state’s enacted budget, and revised forecast.

LCFF Gap Funding and Cost-of-Living-Adjustment (COLA): Funding for the LCFF increased to \$5.994 billion rather than to \$6.1 billion. Illustrated below is a comparison of the gap funding percentages, and COLA percentages between the proposed budget, enacted state budget, and the January revised forecast:

<i>Description</i>	2014-15	2015-16
LCFF Gap Funding % – Proposed	29.97%	53.08%
LCFF Gap Funding % – Enacted	30.16%	51.52%
LCFF Gap Funding % – Revised	30.16%	51.97%
Annual COLA – Proposed, Enacted & Revised	0.85%	1.02%

K-12 Mandate Funding: One-time mandate repayments remain unchanged at \$3.2 billion. This funding source is intended as a down payment on outstanding mandate debt, while providing school districts, county offices of education, and charter schools with discretionary resources to support essential investments in education. The amount of \$529 per ADA remains unchanged from what was reported at First Interim.

Educator Effectiveness: On September 22, 2015, Governor Brown signed Senate Bill 103, the Education Budget Trailer Bill, into law, which contained revised appropriation language for \$490 million to be disbursed to local educational agencies (LEAs) to enhance the effectiveness of teachers and administrators. The appropriation language changes the calculation of these funds from a per certificated staff head count to one based on 2014-15 fiscal year full-time equivalent (FTE) certificated staff reported by LEAs in the California Longitudinal Pupil Achievement Data System (CALPADS).

The funds are categorized for the following amounts & objectives:

- \$490 million is for activities that promote the following:
 - Beginning teacher and administrator support and mentoring
 - Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support
 - Professional development for teachers and administrators that is aligned to the state academic content standards
 - Educator quality and effectiveness
- \$10 million in one-time funding is provided to the K-12 High Speed Network (HSN) for professional development and technical assistance to LEAs related to broadband network management, which include the following services:
 - Statewide training of technical staff
 - Dissemination of best practices
 - Guidance related to designing and managing broadband network infrastructure

As a condition of receiving the funds, LEAs will be required to develop a plan for how the funds will be spent. The plan must be explained in a public hearing of the governing board before it is adopted in a subsequent public meeting. On or before July 1, 2018, an LEA will submit a detailed report to the California Department of Education (CDE). Newcastle Elementary School District will receive the following entitlements:

Newcastle Elementary School	\$15,853.00
Newcastle Charter School	\$15,487.00
Harvest Ridge Community Charter	\$26,397.00

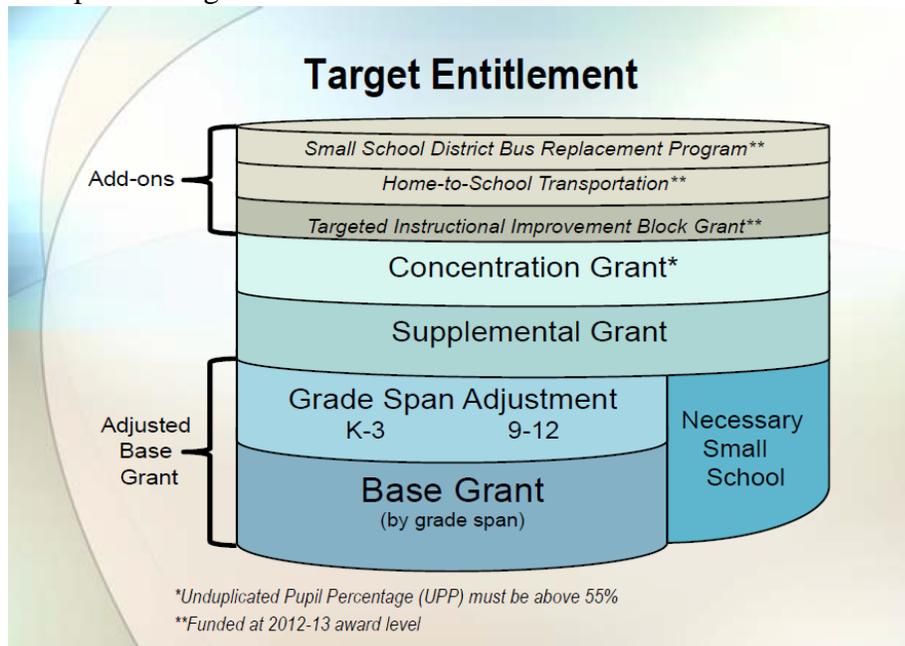
Please note that the District has updated its revenue budget for these funds, and expenditures will be budgeted once a formal plan is approved.

Major Revenue Source Descriptions

Local Control Funding Formula: The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the

LCFF is more complex. The primary cause for this complexity is the State’s commitment to ensuring that all LEAs are funded at no less than they received in 2012-13 on a per pupil basis.

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



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

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

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

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. The specific report in CALPADS that provides the necessary data (1.17 FRPM/English Learner/Foster Youth report) has an age eligibility filter to assist LEAs in forecasting LCFF funding, which properly excludes kindergarten students whose 5th birthday is later than December 2nd of that year. This data is subject to annual review and validation by the county office of education and is subject to audit under the State audit guidelines.

Concentration grants for charter schools will be limited to no more than the concentration grant increase provided to the school district where the charter school is physically located. If a charter school is physically located in more than one district, then it will utilize the percentage of unduplicated pupils of the school district with the highest percentage of unduplicated pupils.

K-3 Class Size Augmentation: The base grant for the K-3 grade span increases by an add-on of 10.40% for reduction of class sizes in these grades to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF. During implementation of the LCFF, and as a condition of receipt of this add-on, districts would be required to implement the following:

- Have a class size ratio of 24:1 or less at each school site, and maintain that ratio in the future; if the ratio is greater than 24:1, then districts must either
 - Collectively bargain an alternative class size ratio for this grade span, or
 - Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

Home-To-School Transportation: Home-to-School Transportation, including special education and small school district transportation, is a permanent add-on to LCFF target entitlements. Although the program has been repealed, the funds are made available to the school districts, county offices of education and charter schools that previously received this funding.

The use of the funds was intended to be flexible for any educational purpose. However, the budget contains transportation maintenance of effort language to continue expending at the same level as received in revenue for this purpose in 2012-13 [see Education Code 2575(k)(1) and Education Code 42238.03(a)(6)(B)]; this requirement is ongoing.

County Office General Purpose Transfer: Traditionally, revenue limit funds for students in county-operated special day classes and community schools had been transferred to county offices of education (COEs) based on the revenue limit of the student's district of residence. However, under the LCFF, these funds instead flow to the student's district of residence, requiring a manual transfer to their COE at the local level.

California State Standards and Other Local Priorities (one-time funding): As described above, an additional \$2.4 billion in Proposition 98 resources for a total of \$3.5 billion is proposed to be appropriated as one-time funding, which amounts to approximately \$529 per ADA. While these funds are unrestricted and can be spent in any manner approved by the LEA, the Governor encourages these one-time funds be used to invest in professional development, new teacher induction, instructional materials, and technology expansions.

Educator Effectiveness: The enacted state budget added \$500 million of one-time Proposition 98 funds for educator support. The funds will be allocated to school districts, county office of education, charter schools, and the state special schools based upon the number of certificated staff in the 2014-15 fiscal year. This funding will be available to spend over the next three years.

Reserves & Cash Deferrals

District Reserve Requirements (Senate Bill 858): The 2014 State Budget Act and the passage of Proposition 2 last November 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

Since only three of the four conditions were met for 2014-15, there is not a cap on district reserves for the 2015-16 budget.

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

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

On January 21, 2015, the Legislative Analyst's Office (LAO) released a report regarding Senate Bill 858, which illustrated the rationale behind school district reserve levels, the benefits of prudent reserves, and the risks of reduced reserves. The report details five main reasons that school districts maintain adequate reserves:

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

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

- The cap would allow most districts to maintain only a few weeks of payroll
- Emergency facility repairs and other unexpected costs would place districts with low reserves in a precarious position

- Districts with reserves below the caps have been about twice as likely to be flagged for fiscal intervention
- Districts with lower reserves could have their credit ratings reduced, increasing the cost of borrowing money

Cash Management / Deferrals: As illustrated below, all K-12 cash deferrals have been eliminated beginning in 2014-15:

Time Frame	2013-14	2014-15	2015-16
April to July	\$917,542,000	Eliminated	Eliminated
May to July	\$2,352,430,000	Eliminated	Eliminated
June to July	\$2,301,128,000	Eliminated	Eliminated
Totals	\$5,571,100,000	\$0	\$0

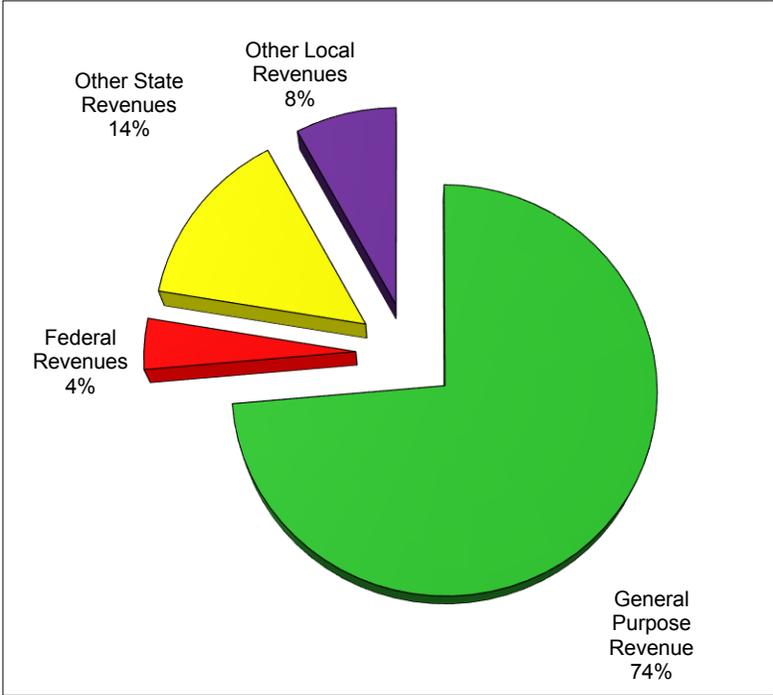
2015-16 Newcastle Elementary School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) and unduplicated pupil percentage for supplemental & concentration funding is estimated as follows:
 - Newcastle Elementary – 136 ADA & 35%
 - Newcastle Charter – 275 ADA & 16%
 - Harvest Ridge Charter – 428 ADA & 9%
- ❖ Lottery is \$140 ADA for unrestricted purposes and \$41 per ADA for restricted purposes
- ❖ Mandated Cost Block Grant remains at \$28 for K-8 ADA for Newcastle Elementary School, and \$14 for Newcastle & Harvest Ridge Charter Schools.
- ❖ One-Time Mandated Cost reimbursement is \$529 per ADA vs. \$601 per ADA as originally estimated.
- ❖ Except as described under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

Districts receive funding for its general operations from various sources. A summary of the major funding sources for Newcastle Elementary & Charter is illustrated below:

Description	Amount
Local Control Funding Formula	\$3,208,359
Federal Revenues	\$175,250
Other State Revenues	\$627,828
Other Local Revenues	\$347,425
TOTAL	\$4,358,862



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. These taxes will generate more than \$8 billion annually at their peak; however, they begin to expire commencing in 2016:

- The 0.25% sales tax increase expires in 2016 (i.e., the 2016-17 fiscal year)
- The high-bracket personal income tax increase expires in 2018 (i.e., the 2018-19 fiscal year)

Revenues generated from Proposition 30 are deposited into a State account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its general purpose funds.

Distribution of the temporary taxes in the Proposition 30 Education Protection Account (EPA) began in 2012-13, and is slated to continue through the 2018-19 fiscal year. The Department of Finance estimates 2015-16 EPA revenues to be \$7.3 billion.

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. While EPA dollars are part of and not in addition to State Aid for most school districts, the EPA funding is additional State Aid for Basic Aid districts. 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 the 2014-15 & 2015-16 school years. Amounts will be revised throughout the year based on information received from the State.

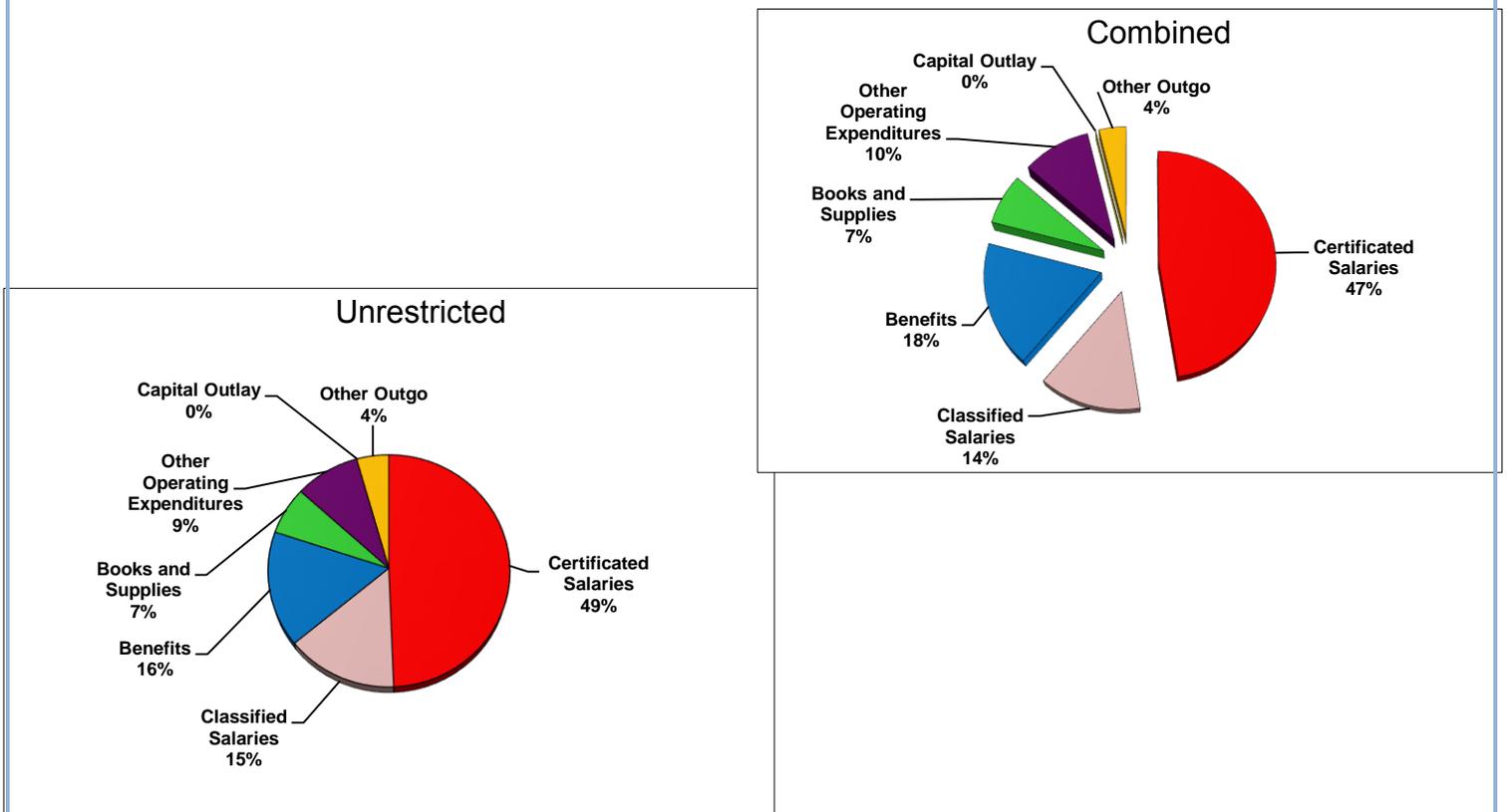
Education Protection Account (EPA) Budget			
<i>Fiscal Year Ending 2016</i>			
	Newcastle Elementary School District		
	Newcastle Elementary	Newcastle Charter	Harvest Ridge Charter
BUDGETED EPA REVENUES: <i>Estimated EPA Funds</i>	\$182,263	\$363,928	\$564,581
BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries</i>	\$182,263	\$363,928	\$564,581

Operating Expenditure Components

The General & Charter Funds are used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits, which comprise of approximately 79% (80% of the unrestricted portion) of the Newcastle Elementary & Charter total budget.

Description	Unrestricted	Combined
Certificated Salaries	\$1,673,511	\$1,933,250
Classified Salaries	\$495,473	\$558,926
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$545,095	\$728,825
Books and Supplies	\$225,315	\$296,234
Other Operating Expenditures	\$300,874	\$396,657
Capital Outlay	\$0	\$0
Other Outgo	\$149,188	\$157,188
TOTAL	\$3,389,456	\$4,071,080

Following is a graphical description of expenditures by percentage:



Contributions to/from Restricted Programs

The budget includes transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue received. This includes a contribution to Special Education in the amount of \$133,473 and \$36,182 restricted maintenance. The District has also planned for a transfer out to Food Service in the amount of \$8,739.

Newcastle Elementary & Charter Combined Fund Summary

The 2015-16 Newcastle Elementary & Charter projects a combined operating surplus \$279,043 resulting in a combined estimated ending fund balance of \$1,601,690. The components of the District's fund balance are as follows: revolving cash - \$400; restricted \$481,120; committed - \$85,000; assigned - \$423,170; economic uncertainty - \$612,000; and unassigned / unappropriated of \$0.

Cash Flow

The majority of property taxes are not funded until June; however, the District is required to disburse the property taxes to the charter schools throughout the year that requires the District to utilize the Placer County Office of Education's (PCOE) dry period financing for the months of April and May. With this *temporary* loan from PCOE, the District's General Fund will have positive cash flow for this fiscal year.

Fund Summaries

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2016.

FUND	2014-15	Est. Net Change	2015-16
GENERAL (UNRESTRICTED & RESTRICTED)	\$1,225,249	\$221,279	\$1,446,528
NEWCASTLE CHARTER SCHOOL	\$97,398	\$57,764	\$155,162
HARVEST RIDGE CHARTER	\$559,920	\$72,893	\$632,813
FOOD SERVICE	\$21,954	(\$2,265)	\$19,689
CAPITAL FACILITIES	\$24,283	\$3,419	\$27,702
TOTAL	\$1,928,804	\$353,090	\$2,281,894

Multiyear Projection

Proposition 98 Revenues:

In comparison to the 2015-16 enacted state budget, the 2016-17 Governor's proposed budget estimates \$4.4 billion of additional revenues to K-12 in the following manner:

- \$3.2 billion on an on-going basis for 2016-17 above current adopted levels
- \$800 million on a one-time basis, due to increased 2015-16 Proposition 98 recalculations
- \$400 million on a one-time basis due to increased 2014-15 Proposition 98 recalculations

Of particular note, the Governor has used Test 3 to calculate the test in 2016-17, which means the entitlement will be very sensitive to any downward revision in 2016-17 revenue at May Revision due to stock market volatility and the impact of capital gains income on state revenues. *This results in some downside revenue risk that has been absent in previous years.*

2016-17 Budget Proposal Summaries:

- **Cost of Living Adjustments:** \$22.9 million in ongoing Proposition 98 funding is provided to support a 0.47% cost of living adjustment for categorical programs that remain outside of the Local Control Funding Formula, including Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers, and the American Indian Early Childhood Education Program.
- **Local Control Funding Formula:** a \$2.8 billion increase in LCFF gap funding is proposed for school districts and charters. The proposed funding level eliminates nearly 50% of the remaining LCFF funding gap and brings total LCFF formula implementation to 95% of the original targets statewide.
- **Special Education:** \$15.5 million decrease in Proposition 98 General Fund that reflects a projected decrease in Special Education ADA.
- **Charter School Growth:** \$61 million in Proposition 98 funding is provided for charter school growth.
- **Charter School Startup Grants:** \$20 million one-time Proposition 98 funding is proposed for charter school startup grants in 2016 and 2017, which will help offset the loss of federal funding previously available for this purpose.
- **Child Care:** Full implementation of 2015 Budget Act investments that includes an increase of \$16.9 million in non-Proposition 98 and \$30.9 million in Proposition 98 general fund.
- **Early Education Block Grant:** \$1.65 billion for the new block grant that will consolidate three programs – State Preschool Program (\$880 million), transitional kindergarten (\$725 million) Preschool Quality Rating and Improvement System (\$725 million). The proposal will result in greater local financial flexibility and allow LEAs to develop programs that address their community's local needs.

- **Proposition 39:** \$365.4 million to support school district and charter school energy efficiency projects in 2016-17.
- **Proposition 47:** \$7.3 million to support investments aimed at improving outcomes for public school pupils in K-12 by reducing truancy and supporting pupils who are at risk of dropping out of school or are victims of crime, consistent with the provisions of Proposition 47.
- **One-Time Discretionary Funding:** \$1.2 billion in one-time Proposition 98 funding is provided for school districts, charter schools and county offices of education. All of the funds are intended to offset any mandate reimbursement claims. CDE estimated the per-ADA amount at \$207.

As noted above, the recent publication of the 2016-17 proposed budget assumes another year that will have a large increase in gap funding. However, it also affirms the projection of smaller year-over-year increases in the out years. As the gap between the LCFF floor and LCFF target decreases, larger percentage gap funding numbers will net smaller per pupil funding amounts. This results in smaller year-over-year increases since the remaining gap between the floor and target funding is narrows closer each year. A primary effect of smaller gap increases results in some districts not being able to cover the STRS and PERS contribution rate increases, which will affect even more districts subsequent to 2016-17.

Reserves:

The experience of the most recent recession has clearly demonstrated the minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical minimum reserve represents less than two weeks of payroll for many districts. The adequacy of a given reserve level should be assessed based on the LEA's own specific circumstances, and numerous reasonable models are available for consideration.

Illustrated below is guidance from various agencies concerning reserve levels:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%.
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years.
- The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand.

The 2016-17 Budget Proposal does not address any proposed changes to the reserve cap triggers related to SB 858. However, the LAO's November Fiscal Outlook states the reserve cap would not take effect during their forecast period. As discussed above, districts are advised to continue to maintain higher than minimum reserves.

General Planning Factors:

Illustrated below are the latest factors released by the Department of Finance (DOF) that Districts may utilize as planning factors:

<i>Planning Factor</i>	<i>Fiscal Year</i>			
	2014-15	2015-16	2016-17	2017-18
COLA (DOF)	0.85%	1.02%	0.47%	2.13%
LCFF Gap Funding Percentage (DOF)	30.16%	51.97%	49.08%	45.34%
STRS Employer Rates	8.88%	10.73%	12.58%	14.43%
PERS Employer Rates (PERS Board / Actuary)	11.771%	11.847%	13.05%	16.60%
Lottery – unrestricted per ADA*	\$128	\$140	\$140	\$140
Lottery – Prop. 20 per ADA*	\$34	\$41	\$41	\$41
Mandated Cost per ADA / One Time Allocations (DOF)	\$67	\$529	\$207	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$28	\$28	\$28	\$28
Mandate Block Grant for Districts: 9-12 per ADA	\$56	\$56	\$56	\$56
Mandate Block Grant for Charters: K-8 per ADA	\$14	\$14	\$14	\$14
Mandate Block Grant for Charters: 9-12 per ADA	\$42	\$42	\$42	\$42
Educator Effectiveness Funding	\$0	\$1,466 per Cert. FTE	\$0	\$0
Routine Restricted Maintenance Account	1 %	Phase to 3%	Phase to 3%	Phase to 3%

** Lottery funding will no longer include the 2007-08 ROP and Adult Education ADA in 2015-16 and beyond.*

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

Revenue Assumptions:

As noted above, the Department of Finance (DOF) released the following estimated COLA percentages. In addition is a comparison of the estimated gap funding factors for DOF & School Services of California (SSC):

<i>Description</i>	2014-15	2015-16	2016-17	2017-18
COLA (DOF & SSC)	0.85%	1.02%	0.47%	2.13%
LCFF Gap Funding Percentage (DOF)	30.16%	51.97%	49.08%	45.34%
LCFF Gap Funding Percentage (SSC)	30.16%	51.97%	49.08%	27.56%

The District anticipates enrollment to remain constant. The District’s Local Control Funding Formula (LCFF) is estimated to be adjusted per Department of Finance’s recommendations.

State revenue is estimated to decrease for 2016-17 primarily due to removing one-time discretionary mandated cost revenue, and remain constant thereafter.

Expenditure Assumptions:

Salary changes from 2015-16 encompass step & column increases, as well as, one additional teaching position beginning 2016-17 associated with anticipated increase in enrollment at Newcastle Charter School.

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

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

The CalPERS Board approved an employer contribution rate of 11.847% for 2015-16. The agency estimates that the employer rate for 2016-17 will be approximately 13.05%. These rates are lower than previous estimates. Employee rates will continue at 7% for classic members, those who were members on December 31, 2012, and at 6% for new members.

CalPERS Actual and Projected Rates			
2014-15 Actual	2015-16 Projected	2016-17 Projected	2017-18 Projected
11.771%	11.847%	13.05%	16.6%*

**Rates have not been updated by CalPERS for 2017-18 and beyond*

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

Newcastle Elementary & Charter Combined Estimated Ending Fund Balances:

During 2016-17, the District projects to have a net surplus of \$99,358 resulting in a combined ending fund balance of approximately \$1.70 million. After reservations, assignments, commitments and restrictions, the 2016-17 unassigned / unappropriated fund balance is estimated to be approximately \$0.

During 2017-18, the District projects to have a combined surplus of \$27,630 resulting in a combined ending fund balance of approximately \$1.73 million. After reservations,

assignments, commitments and restrictions, the 2017-18 unassigned / unappropriated fund balance is estimated to be approximately \$0.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the state mandated reserve of 5% of total general fund outgo are reserved for the following activities:

Description	2015-16	2016-17	2017-18
Additional 10% Reserve for Economic Uncertainties (REU)	\$408,000	\$426,666	\$449,333
Reserve for Release Positions 16/17	\$99,435	\$101,623	\$103,858
Emergency Facility Repairs	\$30,000	\$30,000	\$0
Deferred Maintenance Projects	\$213,408	\$125,527	\$106,194
Lottery Assignments	\$2,139	\$0	\$0
Anticipated Text Book Adoption	\$0	\$75,000	\$0
EPA (Prop 30) Assignments	\$1,872	\$0	\$0
Amount Disclosed per SB 858 Requirements	\$754,854	\$758,816	\$659,385
Add: Revolving Cash	\$400	\$400	\$400
Add: Commitments for Long Term Debt	\$85,000	\$85,000	\$85,000
Add: State Reserve for Economic Uncertainties (REU) 5%	\$204,000	\$213,334	\$224,667
Add: Restricted Fund Balance	\$402,274	\$515,332	\$628,390
<i>Estimated Ending Fund Balance</i>	<i>\$1,446,528</i>	<i>\$1,572,882</i>	<i>\$1,597,842</i>

Conclusion:

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, the Newcastle Elementary School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain its economic uncertainty reserve, and have the necessary cash in order to ensure that the District remains fiscally solvent.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2015-16 Second Interim Budget

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Capital Facilities Fund (25)	Total
REVENUES					
General Purpose (LCFF) Revenues:					
State Aid	890,806	3,732,849			4,623,655
Property Taxes & Misc. Local	325,814	1,376,618			1,702,432
Total General Purpose	1,216,620	5,109,467	-	-	6,326,087
Federal Revenues	175,250	-	31,000		206,250
Other State Revenues	377,760	546,652	4,000		928,412
Other Local Revenues	341,925	10,350	60,100	22,210	434,585
TOTAL - REVENUES	2,111,555	5,666,469	95,100	22,210	7,895,334
EXPENDITURES					
Certificated Salaries	1,046,479	2,295,582			3,342,061
Classified Salaries	467,750	288,612	38,849		795,211
Employee Benefits (All)	454,554	703,459	15,606		1,173,619
Books & Supplies	254,352	331,252	48,500		634,104
Other Operating Expenses (Services)	(294,775)	1,589,805	3,149		1,298,179
Capital Outlay	-	123,091			123,091
Other Outgo	57,847	99,341		18,791	175,979
Direct Support/Indirect Costs	-	-	-		-
TOTAL - EXPENDITURES	1,986,207	5,431,142	106,104	18,791	7,542,244
EXCESS (DEFICIENCY)	125,348	235,327	(11,004)	3,419	353,090
OTHER SOURCES/USES					
Transfers In	104,670	-	8,739		113,409
Transfers (Out)	(8,739)	(104,670)			(113,409)
Net Other Sources (Uses)	-	-			-
Contributions to Restricted Programs	-	-			-
TOTAL - OTHER SOURCES/USES	95,931	(104,670)	8,739	-	-
FUND BALANCE INCREASE (DECREASE)	221,279	130,657	(2,265)	3,419	353,090
FUND BALANCE					
Beginning Fund Balance	1,225,249	657,318	21,954	24,283	1,928,804
Ending Balance, June 30	1,446,528	787,975	19,689	27,702	2,281,894

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2015-16 Second Interim Budget

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

Description	Newcastle Elementary			Newcastle Charter			Harvest Ridge Charter			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES										
General Purpose (LCFF) Revenues:										
State Aid and EPA	890,806		890,806	1,453,881	-	1,453,881	2,278,968	-	2,278,968	4,623,655
Property Taxes & Misc. Local	277,110	48,704	325,814	537,858	-	537,858	838,760	-	838,760	1,702,432
Total General Purpose	1,167,916	48,704	1,216,620	1,991,739	-	1,991,739	3,117,728	-	3,117,728	6,326,087
Federal Revenues	-	175,250	175,250	-	-	-	-	-	-	175,250
Other State Revenues	101,451	276,309	377,760	177,068	73,000	250,068	254,072	42,512	296,584	924,412
Other Local Revenues	172,041	169,884	341,925	5,500	-	5,500	4,850	-	4,850	352,275
TOTAL - REVENUES	1,441,408	670,147	2,111,555	2,174,307	73,000	2,247,307	3,376,650	42,512	3,419,162	7,778,024
EXPENDITURES										
Certificated Salaries	786,740	259,739	1,046,479	886,771	-	886,771	1,408,811	-	1,408,811	3,342,061
Classified Salaries	404,297	63,453	467,750	91,176	-	91,176	191,636	5,800	197,436	756,362
Employee Benefits (All)	317,132	137,422	454,554	227,963	46,308	274,271	428,002	1,186	429,188	1,158,013
Books & Supplies	192,223	62,129	254,352	33,092	8,790	41,882	276,944	12,426	289,370	585,604
Other Operating Expenses (Services)	(390,558)	95,783	(294,775)	691,432	-	691,432	851,315	47,058	898,373	1,295,030
Capital Outlay	-	-	-	-	-	-	123,091	-	123,091	123,091
Other Outgo	49,847	8,000	57,847	99,341	-	99,341	-	-	-	157,188
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-	-	-
TOTAL - EXPENDITURES	1,359,681	626,526	1,986,207	2,029,775	55,098	2,084,873	3,279,799	66,470	3,346,269	7,417,349
EXCESS (DEFICIENCY)	81,727	43,621	125,348	144,532	17,902	162,434	96,851	(23,958)	72,893	360,675
OTHER SOURCES/USES										
Transfers In	104,670		104,670			-			-	104,670
Transfers (Out)	(8,739)		(8,739)	(104,670)		(104,670)			-	(113,409)
Net Other Sources (Uses)			-			-			-	-
Contributions (to Restricted Programs)	(169,655)	169,655	-	-	-	-	(7,552)	7,552	-	-
TOTAL - OTHER SOURCES/USES	(73,724)	169,655	95,931	(104,670)	-	(104,670)	(7,552)	7,552	-	(8,739)
FUND BALANCE INCREASE (DECREASE)	8,003	213,276	221,279	39,862	17,902	57,764	89,299	(16,406)	72,893	351,936
FUND BALANCE										
Beginning Fund Balance	1,036,251	188,998	1,225,249	36,454	60,944	97,398	492,722	67,198	559,920	1,882,567
Ending Balance, June 30	1,044,254	402,274	1,446,528	76,316	78,846	155,162	582,021	50,792	632,813	2,234,503

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2015-16 Second Interim Budget

Newcastle Elementary Report Comparison

Description	1st Interim Budget			2nd Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	1,166,377	48,704	1,215,081	1,167,916	48,704	1,216,620	1,539	0	1,539
Federal Revenue	0	175,250	175,250	0	175,250	175,250	0	0	0
State Revenue	101,451	182,023	283,474	101,451	276,309	377,760	0	94,286	94,286 (A)
Local Revenue	171,200	169,884	341,084	172,041	169,884	341,925	841	0	841
Total Revenues	1,439,028	575,861	2,014,889	1,441,408	670,147	2,111,555	2,380	94,286	96,666
EXPENDITURES									
Certificated Salaries	796,401	247,730	1,044,131	786,740	259,739	1,046,479	(9,661)	12,009	2,348
Classified Salaries	397,639	61,935	459,574	404,297	63,453	467,750	6,658	1,518	8,176
Benefits	324,803	55,164	379,967	317,132	137,422	454,554	(7,671)	82,258	74,587 (A)
Books and Supplies	183,576	58,978	242,554	192,223	62,129	254,352	8,647	3,151	11,798
Other Services & Oper. Expenses	101,621	107,889	209,510	(390,558)	95,783	(294,775)	(492,179)	(12,106)	(504,285) (B)
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	149,188	8,000	157,188	49,847	8,000	57,847	(99,341)	0	(99,341) (C)
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	1,953,228	539,696	2,492,924	1,359,681	626,526	1,986,207	(593,547)	86,830	(506,717)
Excess / (Deficiency)	(514,200)	36,165	(478,035)	81,727	43,621	125,348	595,927	7,456	603,383
OTHER SOURCES/USES									
Transfers In	655,766	0	655,766	104,670	0	104,670	(551,096)	0	(551,096) (B)
Transfers Out	(8,739)	0	(8,739)	(8,739)	0	(8,739)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(148,450)	148,450	0	(169,655)	169,655	0	(21,205)	21,205	0
Total Financing Sources/Uses	498,577	148,450	647,027	(73,724)	169,655	95,931	(572,301)	21,205	(551,096)
Net Increase (Decrease)	(15,623)	184,615	168,992	8,003	213,276	221,279	23,626	28,661	52,287
FUND BALANCE, RESERVES									
Beginning Balance	1,036,251	188,998	1,225,249	1,036,251	188,998	1,225,249	0	0	0
Ending Balance	1,020,628	373,613	1,394,241	1,044,254	402,274	1,446,528	23,626	28,661	52,287
Nonspendable (Revolving Cash)	400		400	400		400	0	0	0
Restricted		373,613	373,613		402,274	402,274	0	28,661	28,661
Committed			0	85,000		85,000	85,000	0	85,000
Assigned	432,228		432,228	346,854		346,854	(85,374)	0	(85,374)
Unassigned - REU	588,000		588,000	612,000		612,000	24,000	0	24,000
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,020,628	373,613	1,394,241	1,044,254	402,274	1,446,528	23,626	28,661	52,287

Notes:

(A) Increase in restricted revenue and benefits are primarily due to projecting STRS on Behalf Revenue because of accounting requirements. Please note that the District will not be receiving these funds but rather recording a theoretical revenue and corresponding expense to illustrate the estimated amounts that the State contributes on the District's behalf. Increase in revenue also includes the Educator Effectiveness entitlement.

(B) Decrease in contracted expenses is primarily due to allocating general costs to Newcastle Charter School rather than recording it as a transfer in.

(C) Decrease in projected outgo is primarily due to allocating debt service to Newcastle Charter School rather than recording it as a transfer in.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2015-16 Second Interim Budget

Newcastle Charter Report Comparison

Description	1st Interim Budget			2nd Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	1,893,445	0	1,893,445	1,991,739	0	1,991,739	98,294	0	98,294 (A)
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	177,068	11,205	188,273	177,068	73,000	250,068	0	61,795	61,795 (B)
Local Revenue	3,000	0	3,000	5,500	0	5,500	2,500	0	2,500
Total Revenues	2,073,513	11,205	2,084,718	2,174,307	73,000	2,247,307	100,794	61,795	162,589
EXPENDITURES									
Certificated Salaries	886,771	0	886,771	886,771	0	886,771	0	0	0
Classified Salaries	91,416	0	91,416	91,176	0	91,176	(240)	0	(240)
Benefits	227,723	0	227,723	227,963	46,308	274,271	240	46,308	46,548 (B)
Books and Supplies	33,092	8,790	41,882	33,092	8,790	41,882	0	0	0
Other Services & Oper. Expenses	163,936	0	163,936	691,432	0	691,432	527,496	0	527,496 (C)
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	99,341	0	99,341	99,341	0	99,341 (D)
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	1,402,938	8,790	1,411,728	2,029,775	55,098	2,084,873	626,837	46,308	673,145
Excess / (Deficiency)	670,575	2,415	672,990	144,532	17,902	162,434	(526,043)	15,487	(510,556)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(655,766)	0	(655,766)	(104,670)	0	(104,670)	551,096	0	551,096 (C)
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	(655,766)	0	(655,766)	(104,670)	0	(104,670)	551,096	0	551,096
Net Increase (Decrease)	14,809	2,415	17,224	39,862	17,902	57,764	25,053	15,487	40,540
FUND BALANCE, RESERVES									
Beginning Balance	36,454	60,944	97,398	36,454	60,944	97,398	0	0	0
Ending Balance	51,263	63,359	114,622	76,316	78,846	155,162	25,053	15,487	40,540
Nonspendable (Revolving Cash)			0			0	0	0	0
Restricted		63,359	63,359		78,846	78,846	0	15,487	15,487
Committed			0			0	0	0	0
Assigned	51,263		51,263	76,316		76,316	25,053	0	25,053
Unassigned - REU			0	0		0	0	0	0
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	51,263	63,359	114,622	76,316	78,846	155,162	25,053	15,487	40,540

Notes:

(A) Increase in unrestricted is general purpose revenue due to an increase in estimated Average Daily Attendance as a result of increased actual enrollment above original projections.

(B) Increase in restricted revenue and benefits are primarily due to projecting STRS on Behalf Revenue because of accounting requirements. Please note that the District will not be receiving these funds but rather recording a theoretical revenue and corresponding expense to illustrate the estimated amounts that the State contributes on the District's behalf. Increase in revenue also includes the Educator Effectiveness entitlement.

(C) Increase in contracted expenses is primarily due to recognizing a portion of general costs from Newcastle Elementary School rather than recording it as a transfer out.

(D) Increase in projected outgo is primarily due to recognizing a portion of debt services from Newcastle Elementary School rather than recording it as a transfer out.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2015-16 Second Interim Budget

Newcastle Elementary/Charter Report Comparison

Description	1st Interim Budget			2nd Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	3,059,822	48,704	3,108,526	3,159,655	48,704	3,208,359	99,833	0	99,833 (A)
Federal Revenue	0	175,250	175,250	0	175,250	175,250	0	0	0
State Revenue	278,519	193,228	471,747	278,519	349,309	627,828	0	156,081	156,081 (B)
Local Revenue	174,200	169,884	344,084	177,541	169,884	347,425	3,341	0	3,341
Total Revenues	3,512,541	587,066	4,099,607	3,615,715	743,147	4,358,862	103,174	156,081	259,255
EXPENDITURES									
Certificated Salaries	1,683,172	247,730	1,930,902	1,673,511	259,739	1,933,250	(9,661)	12,009	2,348
Classified Salaries	489,055	61,935	550,990	495,473	63,453	558,926	6,418	1,518	7,936
Benefits	552,526	55,164	607,690	545,095	183,730	728,825	(7,431)	128,566	121,135 (B)
Books and Supplies	216,668	67,768	284,436	225,315	70,919	296,234	8,647	3,151	11,798
Other Services & Oper. Expenses	265,557	107,889	373,446	300,874	95,783	396,657	35,317	(12,106)	23,211
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	149,188	8,000	157,188	149,188	8,000	157,188	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	3,356,166	548,486	3,904,652	3,389,456	681,624	4,071,080	33,290	133,138	166,428
Excess / (Deficiency)	156,375	38,580	194,955	226,259	61,523	287,782	69,884	22,943	92,827
OTHER SOURCES/USES									
Transfers In	655,766	0	655,766	104,670	0	104,670	(551,096)	0	(551,096) (C)
Transfers Out	(664,505)	0	(664,505)	(113,409)	0	(113,409)	551,096	0	551,096 (C)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(148,450)	148,450	0	(169,655)	169,655	0	(21,205)	21,205	0
Total Financing Sources/Uses	(157,189)	148,450	(8,739)	(178,394)	169,655	(8,739)	(21,205)	21,205	0
Net Increase (Decrease)	(814)	187,030	186,216	47,865	231,178	279,043	48,679	44,148	92,827
FUND BALANCE, RESERVES									
Beginning Balance	1,072,705	249,942	1,322,647	1,072,705	249,942	1,322,647	0	0	0
Ending Balance	1,071,891	436,972	1,508,863	1,120,570	481,120	1,601,690	48,679	44,148	92,827
Nonspendable (Revolving Cash)	400	0	400	400	0	400	0	0	0
Restricted	0	436,972	436,972	0	481,120	481,120	0	44,148	44,148
Committed	0	0	0	85,000	0	85,000	85,000	0	85,000
Assigned	483,491	0	483,491	423,170	0	423,170	(60,321)	0	(60,321)
Unassigned - REU	588,000	0	588,000	612,000	0	612,000	24,000	0	24,000
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,071,891	436,972	1,508,863	1,120,570	481,120	1,601,690	48,679	44,148	92,827

Notes:

(A) Increase in unrestricted general purpose revenue is due to an increase in estimated Average Daily Attendance as a result of increased actual enrollment above original projections.

(B) Increase in restricted revenue and benefits are primarily due to projecting STRS on Behalf Revenue because of accounting requirements. Please note that the District will not be receiving these funds but rather recording a theoretical revenue and corresponding expense to illustrate the estimated amounts that the State contributes on the District's behalf. Increase in revenue also includes the Educator Effectiveness entitlement.

(C) Reductions to transfer in and transfer out is due to allocating general district costs from Newcastle Elementary to Newcastle Charter.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2015-16 Second Interim Budget

Harvest Ridge Report Comparison

Description	1st Interim Budget			2nd Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	3,026,304	0	3,026,304	3,117,728	0	3,117,728	91,424	0	91,424 (A)
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	254,072	16,115	270,187	254,072	42,512	296,584	0	26,397	26,397 (B)
Local Revenue	2,000	0	2,000	4,850	0	4,850	2,850	0	2,850
Total Revenues	3,282,376	16,115	3,298,491	3,376,650	42,512	3,419,162	94,274	26,397	120,671
EXPENDITURES									
Certificated Salaries	1,337,088	0	1,337,088	1,408,811	0	1,408,811	71,723	0	71,723 (C)
Classified Salaries	191,591	2,580	194,171	191,636	5,800	197,436	45	3,220	3,265
Benefits	420,203	528	420,731	428,002	1,186	429,188	7,799	658	8,457
Books and Supplies	228,740	12,391	241,131	276,944	12,426	289,370	48,204	35	48,239 (D)
Other Services & Oper. Expenses	789,014	372	789,386	851,315	47,058	898,373	62,301	46,686	108,987 (E)
Capital Outlay	74,963	0	74,963	123,091	0	123,091	48,128	0	48,128 (F)
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	3,041,599	15,871	3,057,470	3,279,799	66,470	3,346,269	238,200	50,599	288,799
Excess / (Deficiency)	240,777	244	241,021	96,851	(23,958)	72,893	(143,926)	(24,202)	(168,128)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(3,480)	3,480	0	(7,552)	7,552	0	(4,072)	4,072	0
Total Financing Sources/Uses	(3,480)	3,480	0	(7,552)	7,552	0	(4,072)	4,072	0
Net Increase (Decrease)	237,297	3,724	241,021	89,299	(16,406)	72,893	(147,998)	(20,130)	(168,128)
FUND BALANCE, RESERVES									
Beginning Balance	492,722	67,198	559,920	492,722	67,198	559,920	0	0	0
Ending Balance	730,019	70,922	800,941	582,021	50,792	632,813	(147,998)	(20,130)	(168,128)
Nonspendable (Revolving Cash)			0			0	0	0	0
Restricted		70,922	70,922		50,792	50,792	0	(20,130)	(20,130)
Committed			0			0	0	0	0
Assigned	730,019		730,019	582,021		582,021	(147,998)	0	(147,998)
Unassigned - REU			0			0	0	0	0
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	730,019	70,922	800,941	582,021	50,792	632,813	(147,998)	(20,130)	(168,128)

Notes:

(A) Increase in unrestricted general purpose revenue is due to an increase in estimated Average Daily Attendance as a result of increased actual enrollment above original projections.

(B) Increase in revenue includes the Educator Effectiveness entitlement.

(C) Increase is due to an additional Intervention Teacher and additional instructional hours primarily related to Home Study.

(D) Increase is due to additional technology software and equipment.

(E) Increase is due to the installation of fire system upgrades.

(F) Increase is due to a new portable installation.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2015-16 Second Interim Budget

Newcastle Elementary Multi-Year Projection

Description	2015-16 Projected Budget			2016-17 Projected Budget			2017-18 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	1,167,916	48,704	1,216,620	1,168,651	48,704	1,217,355	1,207,827	48,704	1,256,531
Federal Revenue (B)	0	175,250	175,250	0	115,416	115,416	0	115,414	115,414
State Revenue (C)	101,451	276,309	377,760	51,285	193,623	244,908	23,007	193,623	216,630
Local Revenue (D)	172,041	169,884	341,925	169,541	169,884	339,425	169,541	169,884	339,425
Total Revenues	1,441,408	670,147	2,111,555	1,389,477	527,627	1,917,104	1,400,375	527,625	1,928,000
EXPENDITURES									
Certificated Salaries (E)	786,740	259,739	1,046,479	804,048	265,453	1,069,501	821,737	271,293	1,093,030
Classified Salaries (F)	404,297	63,453	467,750	420,469	65,991	486,460	437,288	68,631	505,919
Benefits (G)	317,132	137,422	454,554	342,621	144,391	487,012	379,614	153,287	532,901
Books and Supplies (H)	192,223	62,129	254,352	125,061	62,129	187,190	125,061	62,129	187,190
Other Services & Oper. Exp (I)	(390,558)	95,783	(294,775)	(446,812)	54,222	(392,590)	(446,812)	55,700	(391,112)
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	49,847	8,000	57,847	49,847	8,000	57,847	49,847	8,000	57,847
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	1,359,681	626,526	1,986,207	1,295,234	600,186	1,895,420	1,366,735	619,040	1,985,775
Excess / (Deficiency)	81,727	43,621	125,348	94,243	(72,559)	21,684	33,640	(91,415)	(57,775)
OTHER SOURCES/USES									
Transfers In	104,670	0	104,670	104,670	0	104,670	104,670	0	104,670
Transfers Out	(8,739)	0	(8,739)	0	0	0	(21,935)	0	(21,935)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(169,655)	169,655	0	(185,617)	185,617	0	(204,473)	204,473	0
Total Financing Sources/Uses	(73,724)	169,655	95,931	(80,947)	185,617	104,670	(121,738)	204,473	82,735
Net Increase (Decrease)	8,003	213,276	221,279	13,296	113,058	126,354	(88,098)	113,058	24,960
FUND BALANCE, RESERVES									
Beginning Balance	1,036,251	188,998	1,225,249	1,044,254	402,274	1,446,528	1,057,550	515,332	1,572,882
Ending Balance	1,044,254	402,274	1,446,528	1,057,550	515,332	1,572,882	969,452	628,390	1,597,842
Nonspendable (Revolving Cash)	400	0	400	400	0	400	400	0	400
Restricted	0	402,274	402,274	0	515,332	515,332	0	628,390	628,390
Committed	85,000	0	85,000	85,000	0	85,000	85,000	0	85,000
Assigned	346,854	0	346,854	332,150	0	332,150	210,052	0	210,052
Unassigned - REU	612,000	0	612,000	640,000	0	640,000	674,000	0	674,000
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,044,254	402,274	1,446,528	1,057,550	515,332	1,572,882	969,452	628,390	1,597,842

Notes:

- (A) The District anticipates enrollment to remain relatively constant. The District's Local Control Funding Formula (LCFF) is estimated to be adjusted per the Department of Finance's estimates.
- (B) Federal revenue is expected to decrease from 15-16, since amounts for 15-16 include amounts carried over from 2014-15.
- (C) State revenue is expected to decrease from 2015-16 since a significant portion of the 15-16 state revenue consisted of one time mandate & educator effectiveness funds.
- (D) Local revenue is expected to remain relatively constant for subsequent years.
- (E) Increases are primarily due to certificated step increases of approximately 2.2%.
- (F) Increases are primarily due to classified step increases of approximately 4.0%.
- (G) Benefits were adjusted accordingly due to the above changes. In order to reflect the changes in the Governor's budget, the following State pension programs are expected to change by the following:
 * STRS is expected to increase by 1.85% in both 16-17 and 17-18
 * PERS is expected to increase by 1.2% in 16-17 and an additional 3.55% in 17-18.
- (H) Books and supplies are expected to decrease primarily due to Newcastle Charter recognizing its proportionate share of instructional supply costs.
- (I) Other operating costs are expected to decrease in subsequent years due to the removal of one time expenses associated with carryover funds, and Newcastle Charter recognizing its proportionate share of instructional operating costs.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2015-16 Second Interim Budget

Newcastle Charter Multi-Year Projection

Description	2015-16 Projected Budget			2016-17 Projected Budget			2017-18 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	1,991,739	0	1,991,739	2,279,688	0	2,279,688	2,457,690	0	2,457,690
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	177,068	73,000	250,068	100,962	57,768	158,730	43,103	57,768	100,871
Local Revenue	5,500	0	5,500	5,500	0	5,500	5,500	0	5,500
Total Revenues	2,174,307	73,000	2,247,307	2,386,150	57,768	2,443,918	2,506,293	57,768	2,564,061
EXPENDITURES									
Certificated Salaries (C)	886,771	0	886,771	1,008,598	0	1,008,598	1,081,946	0	1,081,946
Classified Salaries (D)	91,176	0	91,176	94,823	0	94,823	98,616	0	98,616
Benefits (E)	227,963	46,308	274,271	264,416	46,308	310,724	299,687	46,308	345,995
Books and Supplies (F)	33,092	8,790	41,882	96,282	8,790	105,072	96,282	8,790	105,072
Other Services & Oper. Exp (F)	691,432	0	691,432	747,686	0	747,686	747,686	0	747,686
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	99,341	0	99,341	99,341	0	99,341	99,341	0	99,341
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	2,029,775	55,098	2,084,873	2,311,146	55,098	2,366,244	2,423,558	55,098	2,478,656
Excess / (Deficiency)	144,532	17,902	162,434	75,004	2,670	77,674	82,735	2,670	85,405
OTHER SOURCES/USES									
Transfers In (G)	0	0	0	0	0	0	21,935	0	21,935
Transfers Out	(104,670)	0	(104,670)	(104,670)	0	(104,670)	(104,670)	0	(104,670)
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	(104,670)	0	(104,670)	(104,670)	0	(104,670)	(82,735)	0	(82,735)
Net Increase (Decrease)	39,862	17,902	57,764	(29,666)	2,670	(26,996)	0	2,670	2,670
FUND BALANCE, RESERVES									
Beginning Balance	36,454	60,944	97,398	76,316	78,846	155,162	46,650	81,516	128,166
Ending Balance	76,316	78,846	155,162	46,650	81,516	128,166	46,650	84,186	130,836
Nonspendable (Revolving Cash)	0	0	0			0			0
Restricted	0	78,846	78,846		81,516	81,516		84,186	84,186
Committed	0	0	0			0			0
Assigned	76,316	0	76,316	46,650		46,650	46,650		46,650
Unassigned - REU	0	0	0			0			0
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	76,316	78,846	155,162	46,650	81,516	128,166	46,650	84,186	130,836

Notes:

- (A) The increase in LCFF revenues is due to a combination of expected increases in enrollment and the Local Control Funding Formula (LCFF) estimated to be adjusted per Department of Finance's estimates.
- (B) State revenue is expected to decrease from 2015-16 since a significant portion of the 15-16 state revenue consisted of one time mandate & educator effectiveness funds.
- (C) Increases are primarily due to certificated step increases of approximately 2.2% as well as an additional 2.0 FTE for 2016/2017 and 1.0 FTE for 2017/2018 based on enrollment projections.
- (D) Increases are primarily due to classified step increases of approximately 4.0%.
- (E) Benefits were adjusted accordingly due to the above changes. In order to reflect the changes in the Governor's budget, the following State pension programs are expected to change by the following:
 * STRS is expected to increase by 1.85% in both 16-17 and 17-18
 * PERS is expected to increase by 1.2% in 16-17 and an additional 3.55% in 17-18.
- (F) Supply and other operating costs are expected to increase in subsequent years due to Newcastle Charter recognizing its proportionate share of instructional supply and other operating costs.
- (G) Due to estimated ongoing deficit a transfer from Newcastle Elementary is expected to occur for 2017/2018.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2015-16 Second Interim Budget

Newcastle Elementary/Charter Multi-Year Projection

Description	2015-16 Projected Budget			2016-17 Projected Budget			2017-18 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	3,159,655	48,704	3,208,359	3,448,339	48,704	3,497,043	3,665,517	48,704	3,714,221
Federal Revenue	0	175,250	175,250	0	115,416	115,416	0	115,414	115,414
State Revenue	278,519	349,309	627,828	152,247	251,391	403,638	66,110	251,391	317,501
Local Revenue	177,541	169,884	347,425	175,041	169,884	344,925	175,041	169,884	344,925
Total Revenues	3,615,715	743,147	4,358,862	3,775,627	585,395	4,361,022	3,906,668	585,393	4,492,061
EXPENDITURES									
Certificated Salaries	1,673,511	259,739	1,933,250	1,812,646	265,453	2,078,099	1,903,683	271,293	2,174,976
Classified Salaries	495,473	63,453	558,926	515,292	65,991	581,283	535,904	68,631	604,535
Benefits	545,095	183,730	728,825	607,037	190,699	797,736	679,301	199,595	878,896
Books and Supplies	225,315	70,919	296,234	221,343	70,919	292,262	221,343	70,919	292,262
Other Services & Oper. Exp	300,874	95,783	396,657	300,874	54,222	355,096	300,874	55,700	356,574
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	149,188	8,000	157,188	149,188	8,000	157,188	149,188	8,000	157,188
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	3,389,456	681,624	4,071,080	3,606,380	655,284	4,261,664	3,790,293	674,138	4,464,431
Excess / (Deficiency)	226,259	61,523	287,782	169,247	(69,889)	99,358	116,375	(88,745)	27,630
OTHER SOURCES/USES									
Transfers In	104,670	0	104,670	104,670	0	104,670	126,605	0	126,605
Transfers Out	(113,409)	0	(113,409)	(104,670)	0	(104,670)	(126,605)	0	(126,605)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(169,655)	169,655	0	(185,617)	185,617	0	(204,473)	204,473	0
Total Financing Sources/Uses	(178,394)	169,655	(8,739)	(185,617)	185,617	0	(204,473)	204,473	0
Net Increase (Decrease)	47,865	231,178	279,043	(16,370)	115,728	99,358	(88,098)	115,728	27,630
FUND BALANCE, RESERVES									
Beginning Balance	1,072,705	249,942	1,322,647	1,120,570	481,120	1,601,690	1,104,200	596,848	1,701,048
Ending Balance	1,120,570	481,120	1,601,690	1,104,200	596,848	1,701,048	1,016,102	712,576	1,728,678
Nonspendable (Revolving Cash)	400	0	400	400	0	400	400	0	400
Restricted	0	481,120	481,120	0	596,848	596,848	0	712,576	712,576
Committed	85,000	0	85,000	85,000	0	85,000	85,000	0	85,000
Assigned	423,170	0	423,170	378,800	0	378,800	256,702	0	256,702
Unassigned - REU	612,000	0	612,000	640,000	0	640,000	674,000	0	674,000
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,120,570	481,120	1,601,690	1,104,200	596,848	1,701,048	1,016,102	712,576	1,728,678

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2015-16 Second Interim Budget

Harvest Ridge Multi-Year Projection

Description	2015-16 Projected Budget			2016-17 Projected Budget			2017-18 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	3,117,728	0	3,117,728	3,537,351	0	3,537,351	3,829,460	0	3,829,460
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	254,072	42,512	296,584	157,444	17,871	175,315	99,585	17,871	117,456
Local Revenue	4,850	0	4,850	4,850	0	4,850	4,850	0	4,850
Total Revenues	3,376,650	42,512	3,419,162	3,699,645	17,871	3,717,516	3,933,895	17,871	3,951,766
EXPENDITURES									
Certificated Salaries (C)	1,408,811	0	1,408,811	1,553,393	0	1,553,393	1,651,154	0	1,651,154
Classified Salaries (D)	191,636	5,800	197,436	195,469	5,916	201,385	199,378	6,034	205,412
Benefits (E)	428,002	1,186	429,188	478,754	1,281	480,035	531,798	1,521	533,319
Books and Supplies	276,944	12,426	289,370	276,944	12,426	289,370	276,944	12,426	289,370
Other Services & Oper. Exp	851,315	47,058	898,373	851,315	531	851,846	851,315	531	851,846
Capital Outlay (F)	123,091	0	123,091	75,403	0	75,403	75,403	0	75,403
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	3,279,799	66,470	3,346,269	3,431,278	20,154	3,451,432	3,585,992	20,512	3,606,504
Excess / (Deficiency)	96,851	(23,958)	72,893	268,367	(2,283)	266,084	347,903	(2,641)	345,262
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(7,552)	7,552	0	(7,763)	7,763	0	(8,121)	8,121	0
Total Financing Sources/Uses	(7,552)	7,552	0	(7,763)	7,763	0	(8,121)	8,121	0
Net Increase (Decrease)	89,299	(16,406)	72,893	260,604	5,480	266,084	339,782	5,480	345,262
FUND BALANCE, RESERVES									
Beginning Balance	492,722	67,198	559,920	582,021	50,792	632,813	842,625	56,272	898,897
Ending Balance	582,021	50,792	632,813	842,625	56,272	898,897	1,182,407	61,752	1,244,159
Nonspendable (Revolving Cash)	0	0	0			0			0
Restricted	0	50,792	50,792		56,272	56,272		61,752	61,752
Committed	582,021	0	582,021			0			0
Assigned	0	0	0	842,625		842,625	1,182,407		1,182,407
Unassigned - REU	0	0	0			0			0
Unassigned - Other	582,021	0	582,021	0	0	0	0	0	0
Total - Fund Balance	1,164,042	50,792	1,214,834	842,625	56,272	898,897	1,182,407	61,752	1,244,159

Notes:

- (A) The increase in LCFF revenues is due to a combination of expected increases in enrollment and the Local Control Funding Formula (LCFF) estimated to be adjusted per Department of Finance's estimates.
- (B) Revenue is expected to decrease from 2015-16 since a significant portion of the 15-16 state revenue consisted of one time mandate & educator effectiveness funds.
- (C) Increases are primarily due to certificated step increases of approximately 3.0% as well as an additional 2.0 FTE for 2016/2017 and 1.0 FTE for 2017/2018 based on enrollment projections
- (D) Increases are primarily due to classified step increases of approximately 2.0%.
- (E) Benefits were adjusted accordingly due to the above changes. In order to reflect the changes in the Governor's budget, the following State pension programs are expected to change by the following:
 * STRS is expected to increase by 1.85% in both 16-17 and 17-18
 * PERS is expected to increase by 1.2% in 16-17 and an additional 3.55% in 17-18.
- (F) Capital Outlay reduced in out years due to one-time portable expense in 15/16.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2015-16 Original Budget	2015-16 Board Approved Operating Budget	2015-16 Actuals to Date	2015-16 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				
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				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,169,405.00	1,166,377.00	689,586.25	1,167,916.00	1,539.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	109,777.00	101,451.00	75,298.97	101,451.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,075,958.00	171,200.00	15,637.01	172,041.00	841.00	0.5%
5) TOTAL, REVENUES			3,355,140.00	1,439,028.00	780,522.23	1,441,408.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,649,711.00	796,401.00	443,461.52	786,740.00	9,661.00	1.2%
2) Classified Salaries		2000-2999	458,616.00	397,639.00	223,802.96	404,296.82	(6,657.82)	-1.7%
3) Employee Benefits		3000-3999	534,413.00	324,803.00	159,112.51	317,132.00	7,671.00	2.4%
4) Books and Supplies		4000-4999	182,466.00	183,576.00	102,750.54	192,223.00	(8,647.00)	-4.7%
5) Services and Other Operating Expenditures		5000-5999	84,205.00	101,621.00	237,609.41	(390,558.00)	492,179.00	484.3%
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	149,187.00	149,188.00	55,730.61	49,847.00	99,341.00	66.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,699.00)	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,055,899.00	1,953,228.00	1,222,467.55	1,359,680.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			299,241.00	(514,200.00)	(441,945.32)	81,727.18		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	655,766.00	55.14	104,670.00	(551,096.00)	-84.0%
b) Transfers Out		7600-7629	8,739.00	8,739.00	0.00	8,739.00	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	(187,843.00)	(148,450.00)	0.00	(169,655.00)	(21,205.00)	14.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(196,582.00)	498,577.00	55.14	(73,724.00)		

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)			102,659.00	(15,623.00)	(441,890.18)	8,003.18		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	947,511.00	1,036,251.00		1,036,251.00	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)			947,511.00	1,036,251.00		1,036,251.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			947,511.00	1,036,251.00		1,036,251.00		
2) Ending Balance, June 30 (E + F1e)			1,050,170.00	1,020,628.00		1,044,254.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	400.00		400.00		
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		85,000.00		
d) Assigned								
Other Assignments		9780	541,926.00	432,228.00		346,854.00		
STRS/PERS ER increases for 16/17	0000	9780	41,834.00					
Reserve for release positions 16/17	0000	9780	99,435.00					
NGSS (Science) equipment	0000	9780	25,000.00					
Reserve for 14/15 disputed invoices	0000	9780	32,000.00					
Emergency Facility Repairs	0000	9780	30,000.00					
Common Core/After-school Enrichment	0000	9780	40,000.00					
Funding to offset NVLA neg EFB	0000	9780	41,681.00					
Reserve for 1X funding of \$601/ADA	0000	9780	231,976.00					
Reserve for release positions 16/17	0000	9780		99,435.00				
NGSS (Science Equipment)	0000	9780		25,000.00				
Emergency Facility Repairs	0000	9780		30,000.00				
Reserve for 1X Funding of \$529 per AI	0000	9780		213,595.00				
Deferred Maintenance	0000	9780		30,000.00				
Instructional Programs	0000	9780		30,187.00				
Lottery Assignments	1100	9780		2,139.00				
EPA (Prop 30) Assignment	1400	9780		1,872.00				
Reserve for Release Positions 16/17	0000	9780				99,435.00		
Emergency Facility Repairs	0000	9780				30,000.00		
Deferred Maintenance Projects	0000	9780				213,408.00		
Lottery Assignments	1100	9780				2,139.00		
EPA (Prop 30) Assignment	1400	9780				1,872.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	508,244.00	588,000.00		612,000.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.18		

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	917,873.00	703,780.00	547,717.00	708,543.00	4,763.00	0.7%
Education Protection Account State Aid - Current Year		8012	167,473.00	182,263.00	96,327.00	182,263.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,230.00	7,186.00	4,074.77	7,186.00	0.00	0.0%
Timber Yield Tax		8022	535.00	974.00	234.64	974.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	784,501.00	858,588.00	476,204.71	858,588.00	0.00	0.0%
Unsecured Roll Taxes		8042	19,076.00	19,739.00	19,055.31	19,739.00	0.00	0.0%
Prior Years' Taxes		8043	218.00	536.00	177.84	536.00	0.00	0.0%
Supplemental Taxes		8044	42,642.00	150,211.00	43,537.61	150,211.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	231,954.00	3,063,555.00	0.00	3,063,555.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,171,502.00	4,986,832.00	1,187,328.88	4,991,595.00	4,763.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,002,097.00)	(3,820,455.00)	(497,742.63)	(3,823,679.00)	(3,224.00)	0.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,169,405.00	1,166,377.00	689,586.25	1,167,916.00	1,539.00	0.1%
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		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	4,800.00	80,879.00	69,799.00	80,879.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	18,433.00	20,572.00	5,499.97	20,572.00	0.00	0.0%
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%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	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	86,544.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			109,777.00	101,451.00	75,298.97	101,451.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	42,000.00	42,000.00	0.00	42,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,717.03	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	75,749.00	75,749.00	0.00	75,749.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,500.00	3,500.00	2,272.00	3,500.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	44,951.00	44,951.00	11,647.98	45,792.00	841.00	1.9%
Tuition		8710	1,904,758.00	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			2,075,958.00	171,200.00	15,637.01	172,041.00	841.00	0.5%
TOTAL, REVENUES			3,355,140.00	1,439,028.00	780,522.23	1,441,408.00	2,380.00	0.2%

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)
Certificated Teachers' Salaries		1100	1,358,612.00	535,702.00	284,062.46	526,041.00	9,661.00	1.8%
Certificated Pupil Support Salaries		1200	5,100.00	5,100.00	0.00	5,100.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	285,999.00	255,599.00	159,399.06	255,599.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,649,711.00	796,401.00	443,461.52	786,740.00	9,661.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	58,175.00	36,544.00	12,084.77	38,594.00	(2,050.00)	-5.6%
Classified Support Salaries		2200	121,232.00	100,513.00	59,849.59	105,515.82	(5,002.82)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	99,300.00	100,500.00	58,625.00	100,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	158,866.00	139,039.00	83,913.24	140,444.00	(1,405.00)	-1.0%
Other Classified Salaries		2900	21,043.00	21,043.00	9,330.36	19,243.00	1,800.00	8.6%
TOTAL, CLASSIFIED SALARIES			458,616.00	397,639.00	223,802.96	404,296.82	(6,657.82)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	163,750.00	82,258.00	47,345.10	82,591.00	(333.00)	-0.4%
PERS		3201-3202	49,267.00	48,381.00	23,425.02	48,381.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	64,710.00	56,535.00	21,861.03	48,478.00	8,057.00	14.3%
Health and Welfare Benefits		3401-3402	221,777.00	101,520.00	54,676.26	101,520.00	0.00	0.0%
Unemployment Insurance		3501-3502	994.00	592.00	314.51	597.00	(5.00)	-0.8%
Workers' Compensation		3601-3602	16,251.00	9,462.00	5,199.82	9,510.00	(48.00)	-0.5%
OPEB, Allocated		3701-3702	11,877.00	23,994.00	4,742.90	23,994.00	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	5,787.00	2,061.00	1,547.87	2,061.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			534,413.00	324,803.00	159,112.51	317,132.00	7,671.00	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	36,000.00	36,000.00	20,927.79	36,000.00	0.00	0.0%
Books and Other Reference Materials		4200	800.00	800.00	84.94	800.00	0.00	0.0%
Materials and Supplies		4300	111,166.00	85,263.00	49,763.11	92,921.00	(7,658.00)	-9.0%
Noncapitalized Equipment		4400	34,500.00	61,513.00	31,974.70	62,502.00	(989.00)	-1.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			182,466.00	183,576.00	102,750.54	192,223.00	(8,647.00)	-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	26,100.00	35,487.00	9,566.98	38,569.00	(3,082.00)	-8.7%
Dues and Memberships		5300	8,190.00	9,004.00	6,659.67	8,685.00	319.00	3.5%
Insurance		5400-5450	20,000.00	20,000.00	24,283.95	24,284.00	(4,284.00)	-21.4%
Operations and Housekeeping Services		5500	65,480.00	65,480.00	41,174.62	81,500.00	(16,020.00)	-24.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,611.00	52,612.00	30,031.31	52,865.00	(253.00)	-0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(335,355.00)	(388,080.00)	0.00	(899,869.00)	511,789.00	-131.9%
Professional/Consulting Services and Operating Expenditures		5800	245,179.00	305,118.00	125,284.33	301,408.00	3,710.00	1.2%
Communications		5900	2,000.00	2,000.00	608.55	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,205.00	101,621.00	237,609.41	(390,558.00)	492,179.00	484.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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)								
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	26,998.00	26,999.00	12,633.17	9,021.00	17,978.00	66.6%
Other Debt Service - Principal		7439	122,189.00	122,189.00	43,097.44	40,826.00	81,363.00	66.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			149,187.00	149,188.00	55,730.61	49,847.00	99,341.00	66.6%
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	(2,699.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,699.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,055,899.00	1,953,228.00	1,222,467.55	1,359,680.82	593,547.18	30.4%

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)
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	55.14	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	655,766.00	0.00	104,670.00	(551,096.00)	-84.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	655,766.00	55.14	104,670.00	(551,096.00)	-84.0%
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	8,739.00	8,739.00	0.00	8,739.00	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			8,739.00	8,739.00	0.00	8,739.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(187,843.00)	(148,450.00)	0.00	(169,655.00)	(21,205.00)	14.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(187,843.00)	(148,450.00)	0.00	(169,655.00)	(21,205.00)	14.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(196,582.00)	498,577.00	55.14	(73,724.00)	(572,301.00)	-114.8%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	92,047.00	48,704.00	0.00	48,704.00	0.00	0.0%
2) Federal Revenue		8100-8299	191,227.00	175,250.00	17,054.00	175,250.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,896.00	182,023.00	133,965.65	276,309.00	94,286.00	51.8%
4) Other Local Revenue		8600-8799	23,224.00	169,884.00	91,515.00	169,884.00	0.00	0.0%
5) TOTAL, REVENUES			311,394.00	575,861.00	242,534.65	670,147.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	245,227.00	247,730.00	143,309.77	259,739.00	(12,009.00)	-4.8%
2) Classified Salaries		2000-2999	63,578.00	61,935.00	40,358.46	63,453.00	(1,518.00)	-2.5%
3) Employee Benefits		3000-3999	51,661.00	55,164.00	32,676.65	137,422.00	(82,258.00)	-149.1%
4) Books and Supplies		4000-4999	11,196.00	58,978.00	49,279.69	62,129.00	(3,151.00)	-5.3%
5) Services and Other Operating Expenditures		5000-5999	87,195.00	107,889.00	12,160.69	95,783.00	12,106.00	11.2%
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	8,000.00	8,000.00	0.00	8,000.00	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			466,857.00	539,696.00	277,785.26	626,526.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(155,463.00)	36,165.00	(35,250.61)	43,621.00		
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	187,843.00	148,450.00	0.00	169,655.00	21,205.00	14.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			187,843.00	148,450.00	0.00	169,655.00		

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)			32,380.00	184,615.00	(35,250.61)	213,276.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	245,160.00	188,998.00		188,998.00	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)			245,160.00	188,998.00		188,998.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245,160.00	188,998.00		188,998.00		
2) Ending Balance, June 30 (E + F1e)			277,540.00	373,613.00		402,274.00		
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			301,640.00	373,613.00		402,274.00		
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			(24,100.00)	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	92,047.00	48,704.00	0.00	48,704.00	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			92,047.00	48,704.00	0.00	48,704.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	142,936.00	70,744.00	0.00	70,744.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	16,144.00	1,996.00	16,144.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	38,662.00	74,127.00	9,950.69	74,127.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	9,629.00	14,235.00	4,897.31	14,235.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	210.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			191,227.00	175,250.00	17,054.00	175,250.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,896.00	6,342.00	396.65	6,342.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	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%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	175,681.00	133,569.00	269,967.00	94,286.00	53.7%
TOTAL, OTHER STATE REVENUE			4,896.00	182,023.00	133,965.65	276,309.00	94,286.00	51.8%

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)
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	25,000.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		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	21,000.00	1,000.00	0.00	1,000.00	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	(373,785.00)	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	351,009.00	168,884.00	91,515.00	168,884.00	0.00	0.0%
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			23,224.00	169,884.00	91,515.00	169,884.00	0.00	0.0%
TOTAL, REVENUES			311,394.00	575,861.00	242,534.65	670,147.00	94,286.00	16.4%

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	57,763.00	68,766.00	40,056.31	77,700.00	(8,934.00)	-13.0%
Certificated Pupil Support Salaries		1200	125,127.00	126,627.00	72,723.80	129,702.00	(3,075.00)	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	62,337.00	52,337.00	30,529.66	52,337.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			245,227.00	247,730.00	143,309.77	259,739.00	(12,009.00)	-4.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	63,578.00	58,815.00	34,338.46	55,893.00	2,922.00	5.0%
Classified Support Salaries		2200	0.00	2,920.00	5,160.00	6,460.00	(3,540.00)	-121.2%
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	0.00	200.00	860.00	1,100.00	(900.00)	-450.0%
TOTAL, CLASSIFIED SALARIES			63,578.00	61,935.00	40,358.46	63,453.00	(1,518.00)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,382.00	27,068.00	15,274.58	107,223.00	(80,155.00)	-296.1%
PERS		3201-3202	2,756.00	3,957.00	3,357.83	5,390.00	(1,433.00)	-36.2%
OASDI/Medicare/Alternative		3301-3302	9,329.00	8,801.00	5,105.75	9,324.00	(523.00)	-5.9%
Health and Welfare Benefits		3401-3402	12,581.00	12,582.00	7,338.80	12,582.00	0.00	0.0%
Unemployment Insurance		3501-3502	151.00	158.00	89.59	168.00	(10.00)	-6.3%
Workers' Compensation		3601-3602	2,462.00	2,547.00	1,483.28	2,684.00	(137.00)	-5.4%
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	51.00	26.82	51.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			51,661.00	55,164.00	32,676.65	137,422.00	(82,258.00)	-149.1%
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	11,196.00	58,348.00	48,649.97	61,499.00	(3,151.00)	-5.4%
Noncapitalized Equipment		4400	0.00	630.00	629.72	630.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,196.00	58,978.00	49,279.69	62,129.00	(3,151.00)	-5.3%
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	4,918.00	9,711.00	6,414.37	10,302.00	(591.00)	-6.1%
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	877.00	877.00	352.32	877.00	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	(18,272.48)	(18,273.00)	18,273.00	New
Professional/Consulting Services and Operating Expenditures		5800	81,400.00	97,301.00	23,666.48	102,877.00	(5,576.00)	-5.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,195.00	107,889.00	12,160.69	95,783.00	12,106.00	11.2%

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	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)								
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	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	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)			8,000.00	8,000.00	0.00	8,000.00	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			466,857.00	539,696.00	277,785.26	626,526.00	(86,830.00)	-16.1%

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		
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	187,843.00	148,450.00	0.00	169,655.00	21,205.00	14.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			187,843.00	148,450.00	0.00	169,655.00	21,205.00	14.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			187,843.00	148,450.00	0.00	169,655.00	(21,205.00)	14.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,261,452.00	1,215,081.00	689,586.25	1,216,620.00	1,539.00	0.1%
2) Federal Revenue		8100-8299	191,227.00	175,250.00	17,054.00	175,250.00	0.00	0.0%
3) Other State Revenue		8300-8599	114,673.00	283,474.00	209,264.62	377,760.00	94,286.00	33.3%
4) Other Local Revenue		8600-8799	2,099,182.00	341,084.00	107,152.01	341,925.00	841.00	0.2%
5) TOTAL, REVENUES			3,666,534.00	2,014,889.00	1,023,056.88	2,111,555.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,894,938.00	1,044,131.00	586,771.29	1,046,479.00	(2,348.00)	-0.2%
2) Classified Salaries		2000-2999	522,194.00	459,574.00	264,161.42	467,749.82	(8,175.82)	-1.8%
3) Employee Benefits		3000-3999	586,074.00	379,967.00	191,789.16	454,554.00	(74,587.00)	-19.6%
4) Books and Supplies		4000-4999	193,662.00	242,554.00	152,030.23	254,352.00	(11,798.00)	-4.9%
5) Services and Other Operating Expenditures		5000-5999	171,400.00	209,510.00	249,770.10	(294,775.00)	504,285.00	240.7%
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	157,187.00	157,188.00	55,730.61	57,847.00	99,341.00	63.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,699.00)	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,522,756.00	2,492,924.00	1,500,252.81	1,986,206.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			143,778.00	(478,035.00)	(477,195.93)	125,348.18		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	655,766.00	55.14	104,670.00	(551,096.00)	-84.0%
b) Transfers Out		7600-7629	8,739.00	8,739.00	0.00	8,739.00	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			(8,739.00)	647,027.00	55.14	95,931.00		

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)			135,039.00	168,992.00	(477,140.79)	221,279.18		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,192,671.00	1,225,249.00		1,225,249.00	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)			1,192,671.00	1,225,249.00		1,225,249.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,192,671.00	1,225,249.00		1,225,249.00		
2) Ending Balance, June 30 (E + F1e)			1,327,710.00	1,394,241.00		1,446,528.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	400.00		400.00		
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			301,640.00	373,613.00		402,274.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		85,000.00		
d) Assigned								
Other Assignments		9780	541,926.00	432,228.00		346,854.00		
STRS/PERS ER increases for 16/17	0000	9780	41,834.00					
Reserve for release positions 16/17	0000	9780	99,435.00					
NGSS (Science) equipment	0000	9780	25,000.00					
Reserve for 14/15 disputed invoices	0000	9780	32,000.00					
Emergency Facility Repairs	0000	9780	30,000.00					
Common Core/After-school Enrichment	0000	9780	40,000.00					
Funding to offset NVLA neg EFB	0000	9780	41,681.00					
Reserve for 1X funding of \$601/ADA	0000	9780	231,976.00					
Reserve for release positions 16/17	0000	9780		99,435.00				
NGSS (Science Equipment)	0000	9780		25,000.00				
Emergency Facility Repairs	0000	9780		30,000.00				
Reserve for 1X Funding of \$529 per AI	0000	9780		213,595.00				
Deferred Maintenance	0000	9780		30,000.00				
Instructional Programs	0000	9780		30,187.00				
Lottery Assignments	1100	9780		2,139.00				
EPA (Prop 30) Assignment	1400	9780		1,872.00				
Reserve for Release Positions 16/17	0000	9780				99,435.00		
Emergency Facility Repairs	0000	9780				30,000.00		
Deferred Maintenance Projects	0000	9780				213,408.00		
Lottery Assignments	1100	9780				2,139.00		
EPA (Prop 30) Assignment	1400	9780				1,872.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	508,244.00	588,000.00		612,000.00		
Unassigned/Unappropriated Amount			(24,100.00)	0.00		0.18		

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	917,873.00	703,780.00	547,717.00	708,543.00	4,763.00	0.7%
Education Protection Account State Aid - Current Year		8012	167,473.00	182,263.00	96,327.00	182,263.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,230.00	7,186.00	4,074.77	7,186.00	0.00	0.0%
Timber Yield Tax		8022	535.00	974.00	234.64	974.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	784,501.00	858,588.00	476,204.71	858,588.00	0.00	0.0%
Unsecured Roll Taxes		8042	19,076.00	19,739.00	19,055.31	19,739.00	0.00	0.0%
Prior Years' Taxes		8043	218.00	536.00	177.84	536.00	0.00	0.0%
Supplemental Taxes		8044	42,642.00	150,211.00	43,537.61	150,211.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	231,954.00	3,063,555.00	0.00	3,063,555.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,171,502.00	4,986,832.00	1,187,328.88	4,991,595.00	4,763.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,002,097.00)	(3,820,455.00)	(497,742.63)	(3,823,679.00)	(3,224.00)	0.1%
Property Taxes Transfers		8097	92,047.00	48,704.00	0.00	48,704.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,261,452.00	1,215,081.00	689,586.25	1,216,620.00	1,539.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	142,936.00	70,744.00	0.00	70,744.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	16,144.00	1,996.00	16,144.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	38,662.00	74,127.00	9,950.69	74,127.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	9,629.00	14,235.00	4,897.31	14,235.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	210.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			191,227.00	175,250.00	17,054.00	175,250.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,800.00	80,879.00	69,799.00	80,879.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	23,329.00	26,914.00	5,896.62	26,914.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	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%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	86,544.00	175,681.00	133,569.00	269,967.00	94,286.00	53.7%
TOTAL, OTHER STATE REVENUE			114,673.00	283,474.00	209,264.62	377,760.00	94,286.00	33.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	42,000.00	42,000.00	0.00	42,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,717.03	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	100,749.00	75,749.00	0.00	75,749.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,500.00	3,500.00	2,272.00	3,500.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	65,951.00	45,951.00	11,647.98	46,792.00	841.00	1.8%
Tuition		8710	1,904,758.00	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	(373,785.00)	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	351,009.00	168,884.00	91,515.00	168,884.00	0.00	0.0%
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			2,099,182.00	341,084.00	107,152.01	341,925.00	841.00	0.2%
TOTAL, REVENUES			3,666,534.00	2,014,889.00	1,023,056.88	2,111,555.00	96,666.00	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 SALARIES								
Certificated Teachers' Salaries		1100	1,416,375.00	604,468.00	324,118.77	603,741.00	727.00	0.1%
Certificated Pupil Support Salaries		1200	130,227.00	131,727.00	72,723.80	134,802.00	(3,075.00)	-2.3%
Certificated Supervisors' and Administrators' Salaries		1300	348,336.00	307,936.00	189,928.72	307,936.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,894,938.00	1,044,131.00	586,771.29	1,046,479.00	(2,348.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	121,753.00	95,359.00	46,423.23	94,487.00	872.00	0.9%
Classified Support Salaries		2200	121,232.00	103,433.00	65,009.59	111,975.82	(8,542.82)	-8.3%
Classified Supervisors' and Administrators' Salaries		2300	99,300.00	100,500.00	58,625.00	100,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	158,866.00	139,039.00	83,913.24	140,444.00	(1,405.00)	-1.0%
Other Classified Salaries		2900	21,043.00	21,243.00	10,190.36	20,343.00	900.00	4.2%
TOTAL, CLASSIFIED SALARIES			522,194.00	459,574.00	264,161.42	467,749.82	(8,175.82)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	188,132.00	109,326.00	62,619.68	189,814.00	(80,488.00)	-73.6%
PERS		3201-3202	52,023.00	52,338.00	26,782.85	53,771.00	(1,433.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	74,039.00	65,336.00	26,966.78	57,802.00	7,534.00	11.5%
Health and Welfare Benefits		3401-3402	234,358.00	114,102.00	62,015.06	114,102.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,145.00	750.00	404.10	765.00	(15.00)	-2.0%
Workers' Compensation		3601-3602	18,713.00	12,009.00	6,683.10	12,194.00	(185.00)	-1.5%
OPEB, Allocated		3701-3702	11,877.00	23,994.00	4,742.90	23,994.00	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	5,787.00	2,112.00	1,574.69	2,112.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			586,074.00	379,967.00	191,789.16	454,554.00	(74,587.00)	-19.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	36,000.00	36,000.00	20,927.79	36,000.00	0.00	0.0%
Books and Other Reference Materials		4200	800.00	800.00	84.94	800.00	0.00	0.0%
Materials and Supplies		4300	122,362.00	143,611.00	98,413.08	154,420.00	(10,809.00)	-7.5%
Noncapitalized Equipment		4400	34,500.00	62,143.00	32,604.42	63,132.00	(989.00)	-1.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			193,662.00	242,554.00	152,030.23	254,352.00	(11,798.00)	-4.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	31,018.00	45,198.00	15,981.35	48,871.00	(3,673.00)	-8.1%
Dues and Memberships		5300	8,190.00	9,004.00	6,659.67	8,685.00	319.00	3.5%
Insurance		5400-5450	20,000.00	20,000.00	24,283.95	24,284.00	(4,284.00)	-21.4%
Operations and Housekeeping Services		5500	65,480.00	65,480.00	41,174.62	81,500.00	(16,020.00)	-24.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,488.00	53,489.00	30,383.63	53,742.00	(253.00)	-0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(335,355.00)	(388,080.00)	(18,272.48)	(918,142.00)	530,062.00	-136.6%
Professional/Consulting Services and Operating Expenditures		5800	326,579.00	402,419.00	148,950.81	404,285.00	(1,866.00)	-0.5%
Communications		5900	2,000.00	2,000.00	608.55	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			171,400.00	209,510.00	249,770.10	(294,775.00)	504,285.00	240.7%

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	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)								
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	8,000.00	8,000.00	0.00	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	26,998.00	26,999.00	12,633.17	9,021.00	17,978.00	66.6%
Other Debt Service - Principal		7439	122,189.00	122,189.00	43,097.44	40,826.00	81,363.00	66.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			157,187.00	157,188.00	55,730.61	57,847.00	99,341.00	63.2%
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	(2,699.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,699.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,522,756.00	2,492,924.00	1,500,252.81	1,986,206.82	506,717.18	20.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	55.14	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	655,766.00	0.00	104,670.00	(551,096.00)	-84.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	655,766.00	55.14	104,670.00	(551,096.00)	-84.0%
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	8,739.00	8,739.00	0.00	8,739.00	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			8,739.00	8,739.00	0.00	8,739.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(8,739.00)	647,027.00	55.14	95,931.00	551,096.00	-85.2%

Resource	Description	2015-16 Projected Year Totals
6230	California Clean Energy Jobs Act	50,983.00
6264	Educator Effectiveness	15,853.00
6300	Lottery: Instructional Materials	94.00
6512	Special Ed: Mental Health Services	328,262.00
8150	Ongoing & Major Maintenance Account (RM.	5,387.00
9010	Other Restricted Local	1,695.00
Total, Restricted Balance		<u>402,274.00</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	4,833,986.00	4,919,749.00	2,398,019.50	5,109,467.00	189,718.00	3.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	485,723.00	458,460.00	370,655.75	546,652.00	88,192.00	19.2%
4) Other Local Revenue		8600-8799	1,400.00	5,000.00	8,546.99	10,350.00	5,350.00	107.0%
5) TOTAL, REVENUES			5,321,109.00	5,383,209.00	2,777,222.24	5,666,469.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,333,197.00	2,223,859.00	1,232,361.72	2,295,582.00	(71,723.00)	-3.2%
2) Classified Salaries		2000-2999	191,591.00	285,587.00	145,224.01	288,612.00	(3,025.00)	-1.1%
3) Employee Benefits		3000-3999	453,566.00	648,454.00	323,510.10	703,459.00	(55,005.00)	-8.5%
4) Books and Supplies		4000-4999	221,025.00	283,013.00	174,159.59	331,252.00	(48,239.00)	-17.0%
5) Services and Other Operating Expenditures		5000-5999	883,283.00	953,322.00	359,622.40	1,589,805.00	(636,483.00)	-66.8%
6) Capital Outlay		6000-6999	0.00	74,963.00	83,174.07	123,091.00	(48,128.00)	-64.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,904,758.00	0.00	60,300.70	99,341.00	(99,341.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,987,420.00	4,469,198.00	2,378,352.59	5,431,142.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			333,689.00	914,011.00	398,869.65	235,327.00		
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	655,766.00	0.00	104,670.00	551,096.00	84.0%
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	(655,766.00)	0.00	(104,670.00)		

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)			333,689.00	258,245.00	398,869.65	130,657.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			73,321.00	657,318.00		657,318.00	0.00	0.0%
b) Audit Adjustments			0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,321.00	657,318.00		657,318.00		
d) Other Restatements			0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,321.00	657,318.00		657,318.00		
2) Ending Balance, June 30 (E + F1e)			407,010.00	915,563.00		787,975.00		
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	101,865.00	134,281.00	129,638.00		
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	305,145.00	781,282.00	658,337.00		
Newcastle Charter			0000		11,372.00			
Harvest Ridge Charter			0000		661,181.00			
Newcastle Charter Lottery			1100		39,891.00			
Harvest Ridge Lottery			1100		68,838.00			
Newcastle Charter			0000			36,425.00		
Harvest Ridge Charter			0000			513,183.00		
Newcastle Charter Lottery			1100			39,891.00		
Harvest Ridge Charter Lottery			1100			68,838.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,630,012.00	2,677,851.00	1,802,601.00	2,804,340.00	126,489.00	4.7%
Education Protection Account State Aid - Current Year		8012	808,341.00	896,825.00	408,131.00	928,509.00	31,684.00	3.5%
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	395,633.00	1,345,073.00	187,287.50	1,376,618.00	31,545.00	2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,833,986.00	4,919,749.00	2,398,019.50	5,109,467.00	189,718.00	3.9%
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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,868.00	341,774.00	293,730.00	341,774.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	100,922.00	116,686.00	43,417.75	116,686.00	0.00	0.0%
School Based Coordination Program	7250	8590	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	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	377,933.00	0.00	33,508.00	88,192.00	88,192.00	New
TOTAL, OTHER STATE REVENUE			485,723.00	458,460.00	370,655.75	546,652.00	88,192.00	19.2%
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	1,400.00	5,000.00	8,214.27	10,000.00	5,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	332.72	350.00	350.00	New
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			1,400.00	5,000.00	8,546.99	10,350.00	5,350.00	107.0%
TOTAL, REVENUES			5,321,109.00	5,383,209.00	2,777,222.24	5,666,469.00		

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	1,160,983.00	1,986,262.00	1,097,600.25	2,052,817.00	(66,555.00)	-3.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	172,214.00	237,597.00	134,761.47	242,765.00	(5,168.00)	-2.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,333,197.00	2,223,859.00	1,232,361.72	2,295,582.00	(71,723.00)	-3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	61,020.00	83,110.00	39,188.46	83,110.00	0.00	0.0%
Classified Support Salaries		2200	0.00	41,773.00	22,995.62	44,753.00	(2,980.00)	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	77,771.00	107,904.00	61,274.92	107,949.00	(45.00)	0.0%
Other Classified Salaries		2900	52,800.00	52,800.00	21,765.01	52,800.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			191,591.00	285,587.00	145,224.01	288,612.00	(3,025.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	140,507.00	237,047.00	133,684.26	289,291.00	(52,244.00)	-22.0%
PERS		3201-3202	8,516.00	18,859.00	11,147.10	19,919.00	(1,060.00)	-5.6%
OASDI/Medicare/Alternative		3301-3302	51,344.00	69,977.00	26,303.06	70,991.00	(1,014.00)	-1.4%
Health and Welfare Benefits		3401-3402	239,870.00	295,557.00	137,555.95	295,797.00	(240.00)	-0.1%
Unemployment Insurance		3501-3502	731.00	1,199.00	648.51	1,225.00	(26.00)	-2.2%
Workers' Compensation		3601-3602	12,009.00	19,649.00	10,749.20	20,070.00	(421.00)	-2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	589.00	6,166.00	3,422.02	6,166.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			453,566.00	648,454.00	323,510.10	703,459.00	(55,005.00)	-8.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	19,429.00	19,428.71	29,000.00	(9,571.00)	-49.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	153,925.00	195,092.00	114,926.66	216,152.00	(21,060.00)	-10.8%
Noncapitalized Equipment		4400	67,100.00	68,492.00	39,804.22	86,100.00	(17,608.00)	-25.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			221,025.00	283,013.00	174,159.59	331,252.00	(48,239.00)	-17.0%
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	22,350.00	22,506.00	15,345.78	43,391.00	(20,885.00)	-92.8%
Dues and Memberships		5300	3,654.00	3,654.00	1,732.78	3,634.00	20.00	0.5%
Insurance		5400-5450	4,500.00	4,500.00	8,094.65	4,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,430.00	44,430.00	24,915.66	44,430.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	358,035.00	358,035.00	191,708.25	302,427.00	55,608.00	15.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	335,355.00	388,080.00	18,272.48	918,142.00	(530,062.00)	-136.6%
Professional/Consulting Services and Operating Expenditures		5800	114,959.00	132,117.00	99,552.80	273,281.00	(141,164.00)	-106.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			883,283.00	953,322.00	359,622.40	1,589,805.00	(636,483.00)	-66.8%

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 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	74,963.00	83,174.07	123,091.00	(48,128.00)	-64.2%
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			0.00	74,963.00	83,174.07	123,091.00	(48,128.00)	-64.2%
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	1,904,758.00	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	0.00	0.00	3,310.44	17,978.00	(17,978.00)	New
Other Debt Service - Principal		7439	0.00	0.00	56,990.26	81,363.00	(81,363.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,904,758.00	0.00	60,300.70	99,341.00	(99,341.00)	New
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			4,987,420.00	4,469,198.00	2,378,352.59	5,431,142.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	655,766.00	0.00	104,670.00	551,096.00	84.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	655,766.00	0.00	104,670.00	551,096.00	84.0%
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	(655,766.00)	0.00	(104,670.00)		

Resource	Description	2015/16 Projected Year Totals
6230	California Clean Energy Jobs Act	80,486.00
6264	Educator Effectiveness	15,487.00
6300	Lottery: Instructional Materials	33,665.00
Total, Restricted Balance		<u>129,638.00</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	31,000.00	20,504.29	31,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,000.00	4,000.00	1,043.08	4,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,000.00	60,100.00	39,242.63	60,100.00	0.00	0.0%
5) TOTAL, REVENUES			89,000.00	95,100.00	60,790.00	95,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,848.00	38,849.00	20,751.38	38,849.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,406.00	15,606.00	8,464.52	15,606.00	0.00	0.0%
4) Books and Supplies		4000-4999	48,500.00	48,500.00	28,771.10	48,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	3,149.00	2,927.17	3,149.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,699.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,953.00	106,104.00	60,914.17	106,104.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(14,953.00)	(11,004.00)	(124.17)	(11,004.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	8,739.00	8,739.00	0.00	8,739.00	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			8,739.00	8,739.00	0.00	8,739.00		

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)			(6,214.00)	(2,265.00)	(124.17)	(2,265.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,214.00	21,954.00		21,954.00	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)			6,214.00	21,954.00		21,954.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,214.00	21,954.00		21,954.00		
2) Ending Balance, June 30 (E + F1e)			0.00	19,689.00		19,689.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	19,689.00		19,689.00		
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	17,254.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(17,254.00)	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	0.00	31,000.00	20,504.29	31,000.00	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	31,000.00	20,504.29	31,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	35,000.00	4,000.00	1,043.08	4,000.00	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			35,000.00	4,000.00	1,043.08	4,000.00	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	54,000.00	60,000.00	39,116.11	60,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	100.00	126.52	100.00	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			54,000.00	60,100.00	39,242.63	60,100.00	0.00	0.0%
TOTAL, REVENUES			89,000.00	95,100.00	60,790.00	95,100.00		

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	0.00	2,000.00	652.46	2,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	36,848.00	36,849.00	20,098.92	36,849.00	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			36,848.00	38,849.00	20,751.38	38,849.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,365.00	4,366.00	2,381.10	4,366.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,748.00	2,901.00	1,543.96	2,901.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,980.00	7,980.00	4,352.75	7,980.00	0.00	0.0%
Unemployment Insurance		3501-3502	18.00	28.00	10.08	28.00	0.00	0.0%
Workers' Compensation		3601-3602	295.00	314.00	167.54	314.00	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	17.00	9.09	17.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,406.00	15,606.00	8,464.52	15,606.00	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	3,500.00	3,500.00	2,207.39	3,215.00	285.00	8.1%
Noncapitalized Equipment		4400	0.00	0.00	325.41	922.00	(922.00)	New
Food		4700	45,000.00	45,000.00	26,238.30	44,363.00	637.00	1.4%
TOTAL, BOOKS AND SUPPLIES			48,500.00	48,500.00	28,771.10	48,500.00	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	500.00	591.00	189.17	411.00	180.00	30.5%
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	0.00	2,558.00	2,738.00	2,738.00	(180.00)	-7.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	3,149.00	2,927.17	3,149.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,699.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,699.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			103,953.00	106,104.00	60,914.17	106,104.00		

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	8,739.00	8,739.00	0.00	8,739.00	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			8,739.00	8,739.00	0.00	8,739.00	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)			8,739.00	8,739.00	0.00	8,739.00		

Resource	Description	2015/16 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	19,689.00
Total, Restricted Balance		<u>19,689.00</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	10,210.00	22,210.00	22,096.66	22,210.00	0.00	0.0%
5) TOTAL, REVENUES			10,210.00	22,210.00	22,096.66	22,210.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,501.00	16,501.00	16,500.99	18,791.00	(2,290.00)	-13.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,501.00	16,501.00	16,500.99	18,791.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,291.00)	5,709.00	5,595.67	3,419.00		
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)			(6,291.00)	5,709.00	5,595.67	3,419.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,414.00	24,283.00		24,283.00	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)			18,414.00	24,283.00		24,283.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,414.00	24,283.00		24,283.00		
2) Ending Balance, June 30 (E + F1e)			12,123.00	29,992.00		27,702.00		
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	11,913.00	29,682.00		27,392.00		
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	210.00	310.00		310.00		
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	210.00	210.00	222.08	210.00	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	10,000.00	22,000.00	21,874.58	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			10,210.00	22,210.00	22,096.66	22,210.00	0.00	0.0%
TOTAL, REVENUES			10,210.00	22,210.00	22,096.66	22,210.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,990.00	1,990.00	2,139.24	4,280.00	(2,290.00)	-115.1%
Other Debt Service - Principal		7439	14,511.00	14,511.00	14,361.75	14,511.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,501.00	16,501.00	16,500.99	18,791.00	(2,290.00)	-13.9%
TOTAL EXPENDITURES			16,501.00	16,501.00	16,500.99	18,791.00		

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		

Resource	Description	2015/16 Projected Year Totals
9010	Other Restricted Local	27,392.00
Total, Restricted Balance		<u>27,392.00</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)	143.00	144.01	136.61	144.01	0.00	0%
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)	143.00	144.01	136.61	144.01	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	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)	143.00	144.01	136.61	144.01	0.00	0%
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 per EC 1981(a)(b)&(d)	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 per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	684.00	691.00	715.59	715.59	24.59	4%
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 per EC 1981(a)(b)&(d)	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)	684.00	691.00	715.59	715.59	24.59	4%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	684.00	691.00	715.59	715.59	24.59	4%

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH		442,048.00	95,428.00	(122,124.00)	(383,635.00)	648,376.00	441,875.00	928,544.00	804,859.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	47,042.00	47,042.00	132,839.00	84,675.00	84,675.00	163,096.00	84,675.00	29,721.00
Property Taxes	8020-8079	1,189.00		17,738.00			524,361.00	(3.00)	
Miscellaneous Funds	8080-8099		(59,729.00)	(119,458.00)	(79,639.00)	(79,639.00)	(79,639.00)	(79,639.00)	(79,639.00)
Federal Revenue	8100-8299	9,384.00	117.00	6,891.00			0.00	662.00	0.00
Other State Revenue	8300-8599		66,092.00	55,465.00		4,121.00	45,523.00	38,064.00	
Other Local Revenue	8600-8799	16,767.00	17,914.00	35,329.00	30,872.00	(30,541.00)	20,426.00	16,386.00	2,790.00
Interfund Transfers In	8910-8929	7.00					48.00		
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		74,389.00	71,436.00	128,804.00	35,908.00	(21,384.00)	673,815.00	60,145.00	(47,128.00)
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	125,082.00	170,938.00	157,646.00	(124,605.00)	89,013.00	85,191.00	83,507.00	87,061.00
Classified Salaries	2000-2999	28,086.00	43,072.00	47,516.00	18,765.00	44,308.00	40,066.00	42,348.00	41,691.00
Employee Benefits	3000-3999	37,009.00	48,732.00	47,419.00	(26,869.00)	28,933.00	28,245.00	28,320.00	28,976.00
Books and Supplies	4000-4999	22,514.00	42,769.00	38,007.00	19,554.00	5,973.00	20,871.00	2,303.00	9,966.00
Services	5000-5999	34,277.00	18,306.00	54,757.00	15,107.00	34,143.00	43,710.00	49,484.00	38,906.00
Capital Outlay	6000-6599								
Other Outgo	7000-7499			116,031.00				(60,301.00)	24,956.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		246,968.00	323,817.00	461,376.00	(98,048.00)	202,370.00	218,083.00	145,661.00	231,556.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	842.00	842.00						
Accounts Receivable	9200-9299	445,298.00	9,370.00	210,696.00	71,030.00	154,058.00	27,108.00	5,208.00	1,758.00
Due From Other Funds	9310	836,244.00	(16,501.00)			836,244.00	16,501.00	15.00	(60,301.00)
Stores	9320								
Prepaid Expenditures	9330	18,807.00	18,807.00			(25,000.00)	4,194.00	16,851.00	1,167.00
Other Current Assets	9340			0.00	0.00	0.00			
Deferred Outflows of Resources	9490								
SUBTOTAL		1,301,191.00	12,518.00	210,696.00	71,030.00	965,302.00	16,501.00	31,317.00	(38,242.00)
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	448,150.00	135,972.00	175,867.00	(31.00)	47,994.00	(752.00)	340.00	(73.00)
Due To Other Funds	9610	60,907.00	41,654.00			19,253.00	40.00		
Current Loans	9640								
Unearned Revenues	9650	8,933.00	8,933.00						
Deferred Inflows of Resources	9690								
SUBTOTAL		517,990.00	186,559.00	175,867.00	(31.00)	67,247.00	(752.00)	380.00	(73.00)
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		783,201.00	(174,041.00)	34,829.00	71,061.00	898,055.00	17,253.00	30,937.00	(38,169.00)
E. NET INCREASE/DECREASE (B - C + D)		(346,620.00)	(217,552.00)	(261,511.00)	1,032,011.00	(206,501.00)	486,669.00	(123,685.00)	(215,445.00)
F. ENDING CASH (A + E)		95,428.00	(122,124.00)	(383,635.00)	648,376.00	441,875.00	928,544.00	804,859.00	589,414.00
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									
		589,414.00	68,248.00	195,247.00	101,179.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	72,689.00	29,721.00	29,721.00	72,689.00	12,221.00		890,806.00	890,806.00
Property Taxes	8020-8079		493,949.00		2,298,000.00	765,555.00		4,100,789.00	4,100,789.00
Miscellaneous Funds	8080-8099	(1,008,230.00)	(504,267.00)	(504,267.00)	(504,267.00)	(676,562.00)		(3,774,975.00)	(3,774,975.00)
Federal Revenue	8100-8299					158,196.00		175,250.00	175,250.00
Other State Revenue	8300-8599		20,578.00			147,917.00		377,760.00	377,760.00
Other Local Revenue	8600-8799	47,061.00	6,149.00	0.00	11,325.00	167,447.00		341,925.00	341,925.00
Interfund Transfers In	8910-8929				0.00	104,615.00		104,670.00	104,670.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		(888,480.00)	46,130.00	(474,546.00)	1,877,747.00	679,389.00	0.00	2,216,225.00	2,216,225.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	87,100.00	87,100.00	87,100.00	87,100.00	24,246.00		1,046,479.00	1,046,479.00
Classified Salaries	2000-2999	40,000.00	40,000.00	40,000.00	40,000.00	1,897.82		467,749.82	467,749.82
Employee Benefits	3000-3999	29,000.00	29,000.00	29,000.00	29,000.00	117,789.00		454,554.00	454,554.00
Books and Supplies	4000-4999	12,590.00	18,998.00	19,389.00	19,389.00	22,029.00		254,352.00	254,352.00
Services	5000-5999	(655,967.00)	44,033.00	44,033.00	44,033.00	(59,597.00)		(294,775.00)	(294,775.00)
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				(22,839.00)			57,847.00	57,847.00
Interfund Transfers Out	7600-7629					8,739.00		8,739.00	8,739.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		(487,277.00)	219,131.00	219,522.00	196,683.00	115,103.82	0.00	1,994,945.82	1,994,945.82
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							842.00	
Accounts Receivable	9200-9299	(33,930.00)						445,298.00	
Due From Other Funds	9310	(15.00)						836,244.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	2,788.00		0.00	0.00			18,807.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(31,157.00)	0.00	0.00	0.00	0.00	0.00	1,301,191.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	88,846.00						448,150.00	
Due To Other Funds	9610	(40.00)						60,907.00	
Current Loans	9640		(300,000.00)	(600,000.00)	900,000.00			0.00	
Unearned Revenues	9650							8,933.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		88,806.00	(300,000.00)	(600,000.00)	900,000.00	0.00	0.00	517,990.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(119,963.00)	300,000.00	600,000.00	(900,000.00)	0.00	0.00	783,201.00	
E. NET INCREASE/DECREASE (B - C + D)									
		(521,166.00)	126,999.00	(94,068.00)	781,064.00	564,285.18	0.00	1,004,480.18	221,279.18
F. ENDING CASH (A + E)									
		68,248.00	195,247.00	101,179.00	882,243.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								1,446,528.18	

	Object	Beginning Balances (Ref. Only)	Month									
			July	August	September	October	November	December	January	February		
ACTUALS THROUGH THE MONTH OF (Enter Month Name):												
A. BEGINNING CASH			882,243.00	759,151.00	634,203.00	141,360.00	198,839.00	145,762.00	268,187.00	128,170.00		
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment			8010-8019	35,463.00	35,464.00	109,401.00	63,835.00	63,835.00	109,401.00	63,835.00	63,835.00	
Property Taxes			8020-8079	1,189.00		17,738.00			524,358.00			
Miscellaneous Funds			8080-8099		(229,421.00)	(458,841.00)	(305,894.00)	(305,894.00)	(305,894.00)	(305,894.00)	(305,894.00)	
Federal Revenue			8100-8299	451.00	150.00	6,900.00			700.00		0.00	
Other State Revenue			8300-8599			0.00		3,882.00	12,160.00	18,342.00		
Other Local Revenue			8600-8799	16,500.00	17,800.00	35,100.00	0.00	0.00	20,300.00	16,300.00	2,800.00	
Interfund Transfers In			8910-8929									
All Other Financing Sources			8930-8979									
TOTAL RECEIPTS				53,603.00	(176,007.00)	(289,702.00)	(242,059.00)	(238,177.00)	361,025.00	(207,417.00)	(239,259.00)	
C. DISBURSEMENTS												
Certificated Salaries			1000-1999	67,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	
Classified Salaries			2000-2999	24,000.00	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	
Employee Benefits			3000-3999	25,000.00	34,500.00	34,500.00	34,500.00	34,500.00	34,500.00	34,500.00	34,500.00	
Books and Supplies			4000-4999	16,600.00	31,500.00	28,000.00	14,400.00	4,400.00	15,400.00	1,700.00	7,300.00	
Services			5000-5999	45,700.00	24,400.00	72,900.00	20,100.00	45,500.00	58,200.00	65,900.00	51,800.00	
Capital Outlay			6000-6599									
Other Outgo			7000-7499			28,924.00					28,923.00	
Interfund Transfers Out			7600-7629									
All Other Financing Uses			7630-7699									
TOTAL DISBURSEMENTS				178,300.00	220,900.00	294,824.00	199,500.00	214,900.00	238,600.00	232,600.00	253,023.00	
D. BALANCE SHEET ITEMS												
<u>Assets and Deferred Outflows</u>												
Cash Not In Treasury			9111-9199	440.00								
Accounts Receivable			9200-9299	574,774.00	12,094.00	271,959.00	91,683.00	199,038.00	0.00			
Due From Other Funds			9310	404,484.00	404,484.00							
Stores			9320									
Prepaid Expenditures			9330									
Other Current Assets			9340				0.00	0.00	0.00			
Deferred Outflows of Resources			9490									
SUBTOTAL				979,698.00	416,578.00	271,959.00	91,683.00	199,038.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>												
Accounts Payable			9500-9599	406,234.00	406,234.00							
Due To Other Funds			9610	8,739.00	8,739.00							
Current Loans			9640				(300,000.00)	(400,000.00)		(300,000.00)	(500,000.00)	
Unearned Revenues			9650									
Deferred Inflows of Resources			9690									
SUBTOTAL				414,973.00	414,973.00	0.00	0.00	(300,000.00)	(400,000.00)	0.00	(300,000.00)	(500,000.00)
<u>Nonoperating</u>												
Suspense Clearing			9910									
TOTAL BALANCE SHEET ITEMS				564,725.00	1,605.00	271,959.00	91,683.00	499,038.00	0.00	300,000.00	500,000.00	
E. NET INCREASE/DECREASE (B - C + D)				(123,092.00)	(124,948.00)	(492,843.00)	57,479.00	(53,077.00)	122,425.00	(140,017.00)	7,718.00	
F. ENDING CASH (A + E)				759,151.00	634,203.00	141,360.00	198,839.00	145,762.00	268,187.00	128,170.00	135,888.00	
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									
		135,888.00	456,821.00	524,740.00	83,017.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	109,401.00	63,835.00	63,835.00	109,401.00			891,541.00	891,541.00
Property Taxes	8020-8079		493,949.00		2,298,000.00	765,555.00		4,100,789.00	4,100,789.00
Miscellaneous Funds	8080-8099	(535,316.00)	(267,658.00)	(267,658.00)	(535,315.00)	48,704.00		(3,774,975.00)	(3,774,975.00)
Federal Revenue	8100-8299					107,315.00		115,516.00	115,416.00
Other State Revenue	8300-8599	848.00	9,293.00		0.00	200,383.00		244,908.00	244,908.00
Other Local Revenue	8600-8799	46,700.00	6,100.00	0.00	10,884.00	166,841.00		339,325.00	339,425.00
Interfund Transfers In	8910-8929				0.00	104,670.00		104,670.00	104,670.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		(378,367.00)	305,519.00	(203,823.00)	1,882,970.00	1,393,468.00	0.00	2,021,774.00	2,021,774.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	90,000.00	90,000.00	90,000.00	90,000.00	12,501.00		1,069,501.00	1,069,501.00
Classified Salaries	2000-2999	40,500.00	40,500.00	40,500.00	40,500.00	16,960.00		486,460.00	486,460.00
Employee Benefits	3000-3999	34,500.00	34,500.00	34,500.00	34,500.00	82,512.00		487,012.00	487,012.00
Books and Supplies	4000-4999	9,300.00	14,000.00	14,300.00	14,300.00	15,990.00		187,190.00	187,190.00
Services	5000-5999	(873,600.00)	58,600.00	58,600.00	58,600.00	(79,290.00)		(392,590.00)	(392,590.00)
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				0.00			57,847.00	57,847.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		(699,300.00)	237,600.00	237,900.00	237,900.00	48,673.00	0.00	1,895,420.00	1,895,420.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							574,774.00	
Due From Other Funds	9310							404,484.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	979,258.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							406,234.00	
Due To Other Funds	9610							8,739.00	
Current Loans	9640				1,500,000.00			0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	1,500,000.00	0.00	0.00	414,973.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(1,500,000.00)	0.00	0.00	564,285.00	
E. NET INCREASE/DECREASE (B - C + D)									
		320,933.00	67,919.00	(441,723.00)	145,070.00	1,344,795.00	0.00	690,639.00	126,354.00
F. ENDING CASH (A + E)									
		456,821.00	524,740.00	83,017.00	228,087.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								1,572,882.00	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2016 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Raenel Toste Telephone: 916-259-2832 X 202
Title: Director of Fiscal Services E-mail: rtoste@newcastle.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		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 first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 first interim that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

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 (2014-15) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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) 247,245.00
- 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) 4,985,196.82

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.96%

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)	543,164.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	37,650.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	34,936.45
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)	12,521.02
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)	628,271.47
9. Carry-Forward Adjustment (Part IV, Line F)	160,502.72
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	788,774.19

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,510,791.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	655,279.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	245,924.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	13,432.00
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)	168,840.00
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)	1,073.00
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)	669,427.37
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)	239,918.98
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)	106,104.00
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)	6,610,789.35

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)	9.50%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	11.93%
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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>628,271.47</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>156,950.84</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 (9.45%) times Part III, Line B18); zero if negative	<u>160,502.72</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.45%) 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>160,502.72</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>160,502.72</u>

Approved indirect cost rate: 9.45%
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)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	1,167,916.00	0.06%	1,168,651.00	3.35%	1,207,827.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	101,451.00	-49.45%	51,285.00	-55.14%	23,007.00
4. Other Local Revenues	8600-8799	172,041.00	-1.45%	169,541.00	0.00%	169,541.00
5. Other Financing Sources						
a. Transfers In	8900-8929	104,670.00	0.00%	104,670.00	0.00%	104,670.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(169,655.00)	9.41%	(185,617.00)	10.16%	(204,473.00)
6. Total (Sum lines A1 thru A5c)		1,376,423.00	-4.93%	1,308,530.00	-0.61%	1,300,572.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				786,740.00		804,048.00
b. Step & Column Adjustment				17,308.00		17,689.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	786,740.00	2.20%	804,048.00	2.20%	821,737.00
2. Classified Salaries						
a. Base Salaries				404,296.82		420,469.00
b. Step & Column Adjustment				16,172.18		16,819.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	404,296.82	4.00%	420,469.00	4.00%	437,288.00
3. Employee Benefits	3000-3999	317,132.00	8.04%	342,621.00	10.80%	379,614.00
4. Books and Supplies	4000-4999	192,223.00	-34.94%	125,061.00	0.00%	125,061.00
5. Services and Other Operating Expenditures	5000-5999	(390,558.00)	14.40%	(446,812.00)	0.00%	(446,812.00)
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,847.00	0.00%	49,847.00	0.00%	49,847.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,739.00	-100.00%		0.00%	21,935.00
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)		1,368,419.82	-5.35%	1,295,234.00	7.21%	1,388,670.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		8,003.18		13,296.00		(88,098.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,036,251.00		1,044,254.18		1,057,550.18
2. Ending Fund Balance (Sum lines C and D1)		1,044,254.18		1,057,550.18		969,452.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	400.00		400.00		400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	85,000.00		85,000.00		85,000.00
d. Assigned	9780	346,854.00		332,150.00		210,052.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	612,000.00		640,000.00		674,000.00
2. Unassigned/Unappropriated	9790	0.18		0.18		0.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,044,254.18		1,057,550.18		969,452.18

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	612,000.00		640,000.00		674,000.00
c. Unassigned/Unappropriated	9790	0.18		0.18		0.18
(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)						
		612,000.18		640,000.18		674,000.18
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.						
<p>The District anticipates enrollment to remain relatively constant. The District's Local Control Funding Formula (LCFF) is estimated to be adjusted per Department of Finance's recommendations. State revenue is expected to decrease from 2015-16 as a significant portion of the 15-16 state revenue consisted of one-time mandate, which is estimated to be \$207 instead of the 15-16 amount of \$529 per ADA. Local revenue is expected to remain relatively constant for subsequent years. Salary increases are primarily due to certificated and classified step increases of approximately 2.2%, and 4.0%, respectively. 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 16-17 and 17-18; PERS is expected to increase by 1.2% in 16-17 and an additional 3.55% in 17-18. Books and supplies are expected to decrease primarily due to Newcastle Charter recognizing its proportionate share of instructional supply costs. Other operating costs are expected to decrease in for 2016-17 due to the removal of one-time expenses associated with carryover funds, and Newcastle Charter recognizing its proportionate share of instructional operating costs. Decrease in transfers-in is due to Newcastle charter recognizing its proportionate share of supply and other operating costs.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	48,704.00	0.00%	48,704.00	0.00%	48,704.00
2. Federal Revenues	8100-8299	175,250.00	-34.14%	115,416.00	0.00%	115,414.00
3. Other State Revenues	8300-8599	276,309.00	-29.93%	193,623.00	0.00%	193,623.00
4. Other Local Revenues	8600-8799	169,884.00	0.00%	169,884.00	0.00%	169,884.00
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	169,655.00	9.41%	185,617.00	10.16%	204,473.00
6. Total (Sum lines A1 thru A5c)		839,802.00	-15.07%	713,244.00	2.64%	732,098.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				259,739.00		265,453.00
b. Step & Column Adjustment				5,714.00		5,840.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	259,739.00	2.20%	265,453.00	2.20%	271,293.00
2. Classified Salaries						
a. Base Salaries				63,453.00		65,991.00
b. Step & Column Adjustment				2,538.00		2,640.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,453.00	4.00%	65,991.00	4.00%	68,631.00
3. Employee Benefits	3000-3999	137,422.00	5.07%	144,391.00	6.16%	153,287.00
4. Books and Supplies	4000-4999	62,129.00	0.00%	62,129.00	0.00%	62,129.00
5. Services and Other Operating Expenditures	5000-5999	95,783.00	-43.39%	54,222.00	2.73%	55,700.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,000.00	0.00%	8,000.00	0.00%	8,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		626,526.00	-4.20%	600,186.00	3.14%	619,040.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		213,276.00		113,058.00		113,058.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		188,998.00		402,274.00		515,332.00
2. Ending Fund Balance (Sum lines C and D1)		402,274.00		515,332.00		628,390.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	402,274.00		515,332.00		628,390.00
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)		402,274.00		515,332.00		628,390.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Restricted general purpose revenue that relates to special education apportionments is estimated to remain constant. Restricted federal & state revenue is estimated to decrease from 2014-15 since the projection removes funds carried over from 2014-15, and one-time entitlements (i.e. educator effectiveness funds). Local revenue is estimated to remain relatively constant. Restricted programs receiving contributions have been adjusted for step increases, and increased pension costs. Salary changes include step increases of 2.2% for certificated staff and 4.0% for classified staff. Adjustments to benefits are due to salary changes noted above, and expected increases to employer pension costs. Supply costs are estimated to remain constant. Other operating costs & other outgo are expected to decrease in 16-17 due to the removal of one-time expenses.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	1,216,620.00	0.06%	1,217,355.00	3.22%	1,256,531.00
2. Federal Revenues	8100-8299	175,250.00	-34.14%	115,416.00	0.00%	115,414.00
3. Other State Revenues	8300-8599	377,760.00	-35.17%	244,908.00	-11.55%	216,630.00
4. Other Local Revenues	8600-8799	341,925.00	-0.73%	339,425.00	0.00%	339,425.00
5. Other Financing Sources						
a. Transfers In	8900-8929	104,670.00	0.00%	104,670.00	0.00%	104,670.00
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)		2,216,225.00	-8.77%	2,021,774.00	0.54%	2,032,670.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,046,479.00		1,069,501.00
b. Step & Column Adjustment				23,022.00		23,529.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,046,479.00	2.20%	1,069,501.00	2.20%	1,093,030.00
2. Classified Salaries						
a. Base Salaries				467,749.82		486,460.00
b. Step & Column Adjustment				18,710.18		19,459.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	467,749.82	4.00%	486,460.00	4.00%	505,919.00
3. Employee Benefits	3000-3999	454,554.00	7.14%	487,012.00	9.42%	532,901.00
4. Books and Supplies	4000-4999	254,352.00	-26.41%	187,190.00	0.00%	187,190.00
5. Services and Other Operating Expenditures	5000-5999	(294,775.00)	33.18%	(392,590.00)	-0.38%	(391,112.00)
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	57,847.00	0.00%	57,847.00	0.00%	57,847.00
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	8,739.00	-100.00%	0.00	0.00%	21,935.00
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)		1,994,945.82	-4.99%	1,895,420.00	5.92%	2,007,710.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		221,279.18		126,354.00		24,960.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,225,249.00		1,446,528.18		1,572,882.18
2. Ending Fund Balance (Sum lines C and D1)		1,446,528.18		1,572,882.18		1,597,842.18
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	400.00		400.00		400.00
b. Restricted	9740	402,274.00		515,332.00		628,390.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	85,000.00		85,000.00		85,000.00
d. Assigned	9780	346,854.00		332,150.00		210,052.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	612,000.00		640,000.00		674,000.00
2. Unassigned/Unappropriated	9790	0.18		0.18		0.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,446,528.18		1,572,882.18		1,597,842.18

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	612,000.00		640,000.00		674,000.00
c. Unassigned/Unappropriated	9790	0.18		0.18		0.18
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)		612,000.18		640,000.18		674,000.18
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		30.68%		33.77%		33.57%
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 A6 and C4; enter projections)						
		136.61		140.44		142.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,994,945.82		1,895,420.00		2,007,710.00
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)		1,994,945.82		1,895,420.00		2,007,710.00
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)		99,747.29		94,771.00		100,385.50
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		65,000.00		65,000.00		65,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		99,747.29		94,771.00		100,385.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,530,757.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	229,812.00
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	123,091.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	149,188.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	113,409.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				385,688.00
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	11,004.00
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)				6,926,261.82

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		852.20
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,127.51
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.)	5,662,185.53	7,291.18
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)	5,662,185.53	7,291.18
B. Required effort (Line A.2 times 90%)	5,095,966.98	6,562.06
C. Current year expenditures (Line I.E and Line II.B)	6,926,261.82	8,127.51
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(918,142.00)	0.00	0.00				
Other Sources/Uses Detail					104,670.00	8,739.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	918,142.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	104,670.00		
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					8,739.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2015-16 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	918,142.00	(918,142.00)	0.00	0.00	113,409.00	113,409.00		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A6 and C9)		
Current Year (2015-16)	835.01	852.00	2.0%	Met
1st Subsequent Year (2016-17)	892.00	920.00	3.1%	Not Met
2nd Subsequent Year (2017-18)	927.00	961.00	3.7%	Not 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 first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Variance for 16/17 and 17/18 is due to revised Charter ADA projections based on actual current year enrollment and past trends.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2015-16)	845	856	1.3%	Met
1st Subsequent Year (2016-17)	910	926	1.8%	Met
2nd Subsequent Year (2017-18)	946	967	2.2%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Variance for 17/18 is due to revised Charter ADA projections based on actual current year enrollment and past trends.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	627	592	105.9%
Second Prior Year (2013-14)	710	708	100.3%
First Prior Year (2014-15)	774	777	99.6%
Historical Average Ratio:			101.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			102.4%

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

DATA ENTRY: Estimated P-2 ADA data that exist will be extracted into the first column for the Current Year; otherwise, enter data in the first column for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	852	856	99.5%	Met
1st Subsequent Year (2016-17)	919	926	99.2%	Met
2nd Subsequent Year (2017-18)	961	967	99.4%	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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2015-16)	4,986,832.00		
1st Subsequent Year (2016-17)	4,984,061.00	4,992,330.00	0.2%	Met
2nd Subsequent Year (2017-18)	5,029,953.00	5,031,506.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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 (2012-13)	2,125,815.14	2,549,310.53	83.4%
Second Prior Year (2013-14)	2,362,956.77	2,746,696.58	86.0%
First Prior Year (2014-15)	2,598,613.53	3,162,387.95	82.2%
Historical Average Ratio:			83.9%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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):	78.9% to 88.9%	78.9% to 88.9%	78.9% to 88.9%

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 (2015-16)	1,508,168.82	1,359,680.82	110.9%	Not Met
1st Subsequent Year (2016-17)	1,567,138.00	1,295,234.00	121.0%	Not Met
2nd Subsequent Year (2017-18)	1,638,639.00	1,366,735.00	119.9%	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)

Status not met since general operating expenses and oversite costs associated with Newcastle Charter School are now being accounted for as direct costs transfers (resulting in reduced general fund operating costs), instead of reimbursed as revenues.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	175,250.00	175,250.00	0.0%	No
1st Subsequent Year (2016-17)	115,138.00	115,416.00	0.2%	No
2nd Subsequent Year (2017-18)	115,136.00	115,414.00	0.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	283,474.00	377,760.00	33.3%	Yes
1st Subsequent Year (2016-17)	141,302.00	244,908.00	73.3%	Yes
2nd Subsequent Year (2017-18)	141,302.00	216,630.00	53.3%	Yes

Explanation:
(required if Yes)

Increases to Second Interim Revenue includes Educator Effectiveness Funds and STRS on Behalf.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	341,084.00	341,925.00	0.2%	No
1st Subsequent Year (2016-17)	336,084.00	339,425.00	1.0%	No
2nd Subsequent Year (2017-18)	336,084.00	339,425.00	1.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	242,554.00	254,352.00	4.9%	No
1st Subsequent Year (2016-17)	128,312.00	187,190.00	45.9%	Yes
2nd Subsequent Year (2017-18)	128,312.00	187,190.00	45.9%	Yes

Explanation:
(required if Yes)

Variances for 16/17 and 17/18 due to Newcastle Charter School capturing its proportionate share of supply expenses.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	209,510.00	(294,775.00)	-240.7%	Yes
1st Subsequent Year (2016-17)	135,050.00	(392,590.00)	-390.7%	Yes
2nd Subsequent Year (2017-18)	138,800.00	(391,112.00)	-381.8%	Yes

Explanation:
(required if Yes)

Variances for due to Newcastle Charter School capturing its proportionate share of other operating expenses.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	799,808.00	894,935.00	11.9%	Not Met
1st Subsequent Year (2016-17)	592,524.00	699,749.00	18.1%	Not Met
2nd Subsequent Year (2017-18)	592,522.00	671,469.00	13.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	452,064.00	(40,423.00)	-108.9%	Not Met
1st Subsequent Year (2016-17)	263,362.00	(205,400.00)	-178.0%	Not Met
2nd Subsequent Year (2017-18)	267,112.00	(203,922.00)	-176.3%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Increases to Second Interim Revenue includes Educator Effectiveness Funds and STRS on Behalf.

Explanation:

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

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

Explanation:

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

Variances for 16/17 and 17/18 due to Newcastle Charter School capturing its proportionate share of supply expenses.

Explanation:

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

Variances for due to Newcastle Charter School capturing its proportionate share of other operating expenses.

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	134,708.00	36,182.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		30,000.00	

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	30.7%	33.8%	33.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	10.2%	11.3%	11.2%

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 (2015-16)	8,003.18	1,368,419.82	N/A	Met
1st Subsequent Year (2016-17)	13,296.00	1,295,234.00	N/A	Met
2nd Subsequent Year (2017-18)	(88,098.00)	1,388,670.00	6.3%	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2015-16)	1,446,528.18	Met
1st Subsequent Year (2016-17)	1,572,882.18	Met
2nd Subsequent Year (2017-18)	1,597,842.18	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 (2015-16)	882,243.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Current Year data are extracted. Enter district 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 \$65,000 (greater of)	0	to	300
4% or \$65,000 (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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	137	140	143
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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,994,945.82	1,895,420.00	2,007,710.00
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)	1,994,945.82	1,895,420.00	2,007,710.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	99,747.29	94,771.00	100,385.50
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	65,000.00	65,000.00	65,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	99,747.29	94,771.00	100,385.50

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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)	612,000.00	640,000.00	674,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.18	0.18	0.18
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)	612,000.18	640,000.18	674,000.18
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	30.68%	33.77%	33.57%
District's Reserve Standard (Section 10B, Line 7):	99,747.29	94,771.00	100,385.50
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)

The District is in pending litigation. Potential costs to the district are unknown at this time however the district belongs to SIG Insurance JPA.

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 first interim projections that may impact the budget?

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

The district is in pending litigation. Potential costs to the district are unknown at this time however the district belongs to SIG Insurance JPA.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(148,450.00)	(169,655.00)	14.3%	21,205.00	Not Met
1st Subsequent Year (2016-17)	(163,052.00)	(185,617.00)	13.8%	22,565.00	Not Met
2nd Subsequent Year (2017-18)	(181,074.00)	(204,473.00)	12.9%	23,399.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	655,766.00	104,670.00	-84.0%	(551,096.00)	Not Met
1st Subsequent Year (2016-17)	551,372.00	104,670.00	-81.0%	(446,702.00)	Not Met
2nd Subsequent Year (2017-18)	631,980.00	104,670.00	-83.4%	(527,310.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	8,739.00	8,739.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	21,935.00	New	21,935.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contribution increase due to additional Special Education expenditure.

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

Explanation:
(required if NOT met)

Newcastle Charter School is now reconizing its portion of general operating expenditures which has reduced the amount of Transfer In funds to Newcastle Elementary School.

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

Explanation:
(required if NOT met)

Status not met for 2017/2018 due to transfer/contribution to Newcastle Charter School to cover deficit spending.

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

Project Information:
(required if YES)

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? 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, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	15 Years	General Fund	General Fund	876,601
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Varies	General Fund	General Fund	15,559

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

Net pension liability	N/A	N/A	N/A	3,834,000
TOTAL:				4,726,160

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	84,270	167,979	167,979	159,789
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Varies	Varies	Varies	Varies

Other Long-term Commitments (continued):

Net pension liability	N/A	N/A	N/A	N/A
Total Annual Payments:	84,270	167,979	167,979	159,789
Has total annual payment increased over prior year (2014-15)?	Yes	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)

Increase in long term commitments since 14/15 payment was for one half of a year.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

--

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	47,000.00	47,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	47,000.00	47,000.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Estimated	Estimated
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	0.00	0.00
1st Subsequent Year (2016-17)	0.00	0.00
2nd Subsequent Year (2017-18)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2015-16)	23,994.00	23,994.00
1st Subsequent Year (2016-17)	23,994.00	23,994.00
2nd Subsequent Year (2017-18)	23,994.00	23,994.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	0.00	0.00
1st Subsequent Year (2016-17)	0.00	0.00
2nd Subsequent Year (2017-18)	0.00	0.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	2	1
1st Subsequent Year (2016-17)	1	1
2nd Subsequent Year (2017-18)	1	1

4. Comments:

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

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

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

No

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

n/a

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

n/a

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2015-16)		
1st Subsequent Year (2016-17)		
2nd Subsequent Year (2017-18)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2015-16)		
1st Subsequent Year (2016-17)		
2nd Subsequent Year (2017-18)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	21.8	23.1	23.1	23.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

[]

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

17,261

7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	No	No
7792.80/1.0 FTE	7792.80/1.0 FTE	7792.80/1.0 FTE
NDN-Hard Cap	NDN-Hard Cap	NDN-Hard Cap
NDN-Hard Cap	NDN-Hard Cap	NDN-Hard Cap

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
37,157	37,974	38,809
2.2%	2.2%	2.2%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

Information described above includes Newcastle Charter School that is reflected in Fund 09. Additionally, column movement is not considered since savings from attrition are not contained in the multi year projection.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	7.2	12.1	12.1	12.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

3,665

7. Amount included for any tentative salary schedule increases

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	0	0	0

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	
7372.80/per 1.0 FTE	7372.80/per 1.0 FTE	7372.80/per 1.0 FTE
NDN-Hard Cap	NDN-Hard Cap	NDN-Hard Cap
NDN-Hard Cap	NDN-Hard Cap	NDN-Hard Cap

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
15,196	15,804	16,436
4.0%	4.0%	4.0%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

Information described above includes Newcastle Charter School that is reflected in Fund 09. Additionally, column movement is not considered since savings from attrition are not contained in the multi year projection.

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	7.5	6.0	6.0	6.0

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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 Second Interim Criteria and Standards Review

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Second Interim
2015-16 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

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

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	6230	8100	-18,273.00

Explanation: Amount relates to transferring costs to other funds to the charter funds.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Second Interim
2015-16 Actuals to Date
Technical Review Checks

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) do not equal Interfund Transfers Out (objects 7610-7629). EXCEPTION

<u>FUND</u>	<u>OBJECT</u>	<u>INTERFUND IN</u>	<u>INTERFUND OUT</u>
01	8914	55.14	-----

Explanation: Amount relates to residual interest from General Obligation Bonds. Corresponding transfer out will be recorded at year end.

TOTALS		55.14	0.00
DIFFERENCE:		55.14	

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.