

**Newhall School District
Budget Revisions and Transfers
April 18, 2017
Unrestricted & Restricted Funds**

Object Number	Description	3/7/2017 2016-17 Current Budget	Current Transfers/ Revisions	4/18/2017 2016-17 Revised Budget	4/10/2017 YTD Actual	% of Actual to Budget
	Beginning Fund Balance	9,656,132	0	9,656,132		
8000	LCFF	48,106,592	0	48,106,592	33,076,743	68.76%
8000	LCFF - Supplemental	3,909,136	0	3,909,136	2,688,084	68.76%
8181	Federal Special Education	1,142,128	0	1,142,128	0	0.00%
8200	Other Federal Revenues	1,646,545	0	1,646,545	771,731	46.87%
8550	Mandated Cost Block Grant	183,929	0	183,929	183,929	100.00%
8550	Prior Years Mandated Costs Reimbursements	1,388,534	0	1,388,534	1,183,516	85.23%
8560	State Lottery Revenue	1,341,158	0	1,341,158	375,888	28.03%
8590	All Other State Revenue	279,211	22,704	301,915	273,848	90.70%
8625	RDA Income	29,782	4,742	34,524	34,524	100.00%
8650	Leases and Rentals	280,731	0	280,731	219,343	78.13%
8660	Interest	50,000	0	50,000	29,918	59.84%
8699	All Other Local Revenues	816,364	0	816,364	480,769	58.89%
8783	Other Agency Contract Service	116,960	0	116,960	0	0.00%
8791	Interagency Contract-SELPA	3,725,151	0	3,725,151	2,438,223	65.45%
8919	Spec Reserve For Capital Outlay	1,550,591	0	1,550,591	0	0.00%
8980	Contributions FR Unrestr Rev	0	0	0	0	0.00%
	Total Revenues	64,566,812	27,446	64,594,258	41,756,516	64.64%
1100	Teachers Salaries	26,105,775	(9,023)	26,096,752	18,266,005	69.99%
1200	Certificated Pupil Support Salaries	1,231,811	13,281	1,245,092	882,860	70.91%
1300	Certificated Supervisor/Administrator Salaries	3,215,238	0	3,215,238	2,307,830	71.78%
1900	Other Certificated Salaries	734,645	0	734,645	529,765	72.11%
2100	Instructional Aide Salaries	2,206,933	(120,000)	2,086,933	1,478,830	70.86%
2200	Classified Pupil Support Salaries	3,351,881	0	3,351,881	2,361,813	70.46%
2300	Classified Supervisor/Administrator Salaries	574,007	0	574,007	402,190	70.07%
2400	Clerical/Office Salaries	2,341,048	(23,000)	2,318,048	1,693,728	73.07%
2900	Other Classified Salaries	2,300,821	(14,950)	2,285,871	1,544,531	67.57%
3000	Benefits/PERS RLR	11,065,834	(10,208)	11,055,626	7,860,119	71.10%
		53,127,993	(163,900)	52,964,093	37,327,671	70.48%
		81.98%		81.91%		
4100	Textbooks	1,063,844	0	1,063,844	0	0.00%
4200	Books Other Than Textbooks	127,672	(100)	127,572	15,449	12.11%
4300	Supplies	1,853,455	25,446	1,878,901	956,362	50.90%
4340	Computer Software	567,873	175	568,048	509,663	89.72%
4400	Non-Capitalized Equipment	106,104	211	106,315	37,789	35.54%
5200	Travel & Conference	143,187	335	143,522	55,648	38.77%
5300	Dues & Memberships	14,968	0	14,968	14,496	96.85%
5400	Insurance	335,565	0	335,565	335,565	100.00%
5500	Utilities	1,033,613	0	1,033,613	853,916	82.61%
5600	Rents/Leases/Contracts/Repairs	640,637	61,720	702,357	441,864	62.91%
5700	Interprogram Facilities/Custodial/Print Shop Costs	(24,776)	(98,125)	(122,901)	(102,663)	83.53%
5800	Other Services & Operating Expenses	3,814,190	32,102	3,846,292	2,351,565	61.14%
5900	Communications	298,337	0	298,337	205,083	68.74%
6100	Site & Improvements of Sites	0	0	0	0	0.00%
6200	Building/Building Improvements	0	0	0	0	0.00%
6400	Equipment	5,291	0	5,291	5,291	100.00%
6500	Replacement Equipment	18,999	0	18,999	18,999	100.00%
7141	Tuition/Excess Costs	1,021,700	0	1,021,700	601,709	58.89%
7281	Interagency Contract	0	0	0	0	0.00%
7300	Interprogram Indirect Costs	(29,325)	0	(29,325)	0	0.00%
7400	Debt Service-Principal	0	0	0	0	0.00%
7600	Interfund Transfers	683,653	0	683,653	0	0.00%
	Total Expenditures	64,802,980	(142,136)	64,660,844	43,628,407	67.47%
	Ending Fund Balance	9,419,964	169,582	9,589,546		
	Components Of Fund Balance					
	Revolving Cash	5,000	0	5,000		
	Stores	3,000	0	3,000		
	Assigned-Extraordinary Legal Costs	40,000	0	40,000		
	Assigned-Reserve for Economic Uncertainties	3,888,179	0	3,888,179		
	Assigned - Sites	0	0	0		
	Assigned - Supplemental	263,041	0	263,041		
	Unassigned Reserve	4,448,325	169,582	4,617,907		
	Restricted Fund Balance	772,419	0	772,419		
		9,419,964	169,582	9,589,546		

Percent of budget year elapsed 50.00%

**Newhall School District
Budget Revisions and Transfers
April 18, 2017
Unrestricted Funds**

Object Number Description	3/7/2017 2016-17 Current Budget	Current Budget Transfers/ Revisions	4/18/2017 2016-17 Revised Budget	4/10/2017 YTD Actual	% of Actual to Budget
Beginning Fund Balance	8,303,346	0	8,303,346		
8000 LCFF	48,106,592	0	48,106,592	33,076,743	68.76%
8000 LCFF - Supplemental	3,909,136	0	3,909,136	2,688,084	68.76%
8181 Federal Special Education	0	0	0	0	0.00%
8200 Other Federal Revenues	16,477	0	16,477	16,477	100.00% MAA funding budgeted as received
8550 Mandated Cost Block Grant	183,929	0	183,929	183,929	100.00%
8550 Prior Years Mandated Costs Reimbursements	1,388,534	0	1,388,534	1,183,516	85.23%
8560 State Lottery Revenue	980,760	0	980,760	318,507	32.48%
8590 All Other State Revenue	23,765	0	23,765	23,765	100.00% 15/16 Student Identifier funding received
8625 RDA Income	29,782	4,742	34,524	34,524	0.00% Budgeted as received
8650 Leases and Rentals	280,731	0	280,731	219,343	78.13% FUA's and DO Bldg Tenants
8660 Interest	50,000	0	50,000	29,918	59.84% Posted through 1st & 2nd Qtrs 16/17
8699 All Other Local Revenues	209,477	0	209,477	98,532	47.04% BTSA Reimb & Misc Income Received
8783 Other Agency Contract Service	116,960	0	116,960	0	0.00% Usually received at the end of the year
8791 Interagency Contract-SELPA	0	0	0	0	0.00%
8919 Spec Reserve For Capital Outlay	1,550,591	0	1,550,591	0	0.00%
8980 Contributions FR Unrestr Rev	(7,196,848)	176,029	(7,020,819)	(5,397,636)	76.88% Spec Ed Encroachment Adjustment
Total Revenues	49,649,886	180,771	49,830,657	32,475,702	65.17%
	85.46%		85.72%		
1100 Teachers Salaries	21,534,760	(3,250)	21,531,510	15,152,603	70.37% Sites; Retro & One-Time not posted yet
1200 Certificated Pupil Support Salaries	997,571	0	997,571	704,645	70.64% Retro & One-Time not posted yet
1300 Certificated Supervisor/Administrator Salaries	3,087,995	0	3,087,995	2,215,959	71.76% Retro & One-Time not posted yet
1900 Other Certificated Salaries	581,776	0	581,776	419,110	72.04% Retro & One-Time not posted yet
2100 Instructional Aide Salaries	126,544	0	126,544	87,881	69.45% Retro & One-Time not posted yet
2200 Classified Pupil Support Salaries	2,805,473	0	2,805,473	1,981,070	70.61% Retro & One-Time not posted yet
2300 Classified Supervisor/Administrator Salaries	400,985	0	400,985	277,503	69.21% Retro & One-Time not posted yet
2400 Clerical/Office Salaries	2,207,174	0	2,207,174	1,615,220	73.18% Retro & One-Time not posted yet
2900 Other Classified Salaries	1,724,557	(14,800)	1,709,757	1,151,956	67.38% Safety/PE Spec; Retro & One-Time not posted yet
3000 Benefits/PERS RLR	8,824,831	(1,078)	8,823,753	6,301,169	71.41% Safety/PE Spec; Retro & One-Time not posted yet
	42,291,666	(19,128)	42,272,538	29,907,116	70.75%
	85.46%		85.72%		
4100 Textbooks	969,310	0	969,310	0	0.00% Book Adoption is scheduled for the end of the year.
4200 Books Other Than Textbooks	87,126	0	87,126	2,938	3.37% Book Adoption is scheduled for the end of the year.
4300 Supplies	923,755	4,106	927,861	532,568	57.40% HR \$1,350; Sites (\$211); Music \$2,697
4340 Computer Software	405,488	175	405,663	380,897	93.89% Sites; Most Licenses are paid at the beginning of the year.
4400 Non-Capitalized Equipment	43,327	211	43,538	7,040	16.17% Sites
5200 Travel & Conference	71,317	75	71,392	41,728	58.45% Sites
5300 Dues & Memberships	14,968	0	14,968	14,496	96.85% Most dues are paid at the beginning of the year.
5400 Insurance	335,565	0	335,565	335,565	100.00% Insurance is paid at the beginning of the year
5500 Utilities	1,033,613	0	1,033,613	853,916	82.61%
5600 Rents/Leases/Contracts/Repairs	338,561	2,000	340,561	176,250	51.75% Music
5700 Interprogram Facilities/Custodial/Print Shop Costs	(54,032)	1,000	(53,032)	(32,794)	61.84% Music
5800 Other Services & Operating Expenses	2,221,088	22,750	2,243,838	1,588,184	70.78% NDC \$22,750 - CVRA cost from a prior year, not previously billed
5900 Communications	297,337	0	297,337	204,338	68.72%
6100 Site & Improvements of Sites	0	0	0	0	0.00%
6200 Building/Building Improvements	0	0	0	0	0.00%
6400 Equipment	0	0	0	0	0.00%
6500 Replacement Equipment	0	0	0	0	0.00%
7141 Tuition/Excess Costs	0	0	0	0	0.00%
7281 Interagency Contract	0	0	0	0	0.00%
7300 Interprogram Indirect Costs	(331,555)	0	(331,555)	0	0.00%
7400 Debt Service-Principal	0	0	0	0	0.00%
7600 Interfund Transfers	658,153	0	658,153	0	0.00%
Total Expenditures	49,305,687	11,189	49,316,876	34,012,242	68.97%
Ending Fund Balance	8,647,545	169,582	8,817,127		
Components Of Fund Balance					
Revolving Cash	5,000	0	5,000		
Stores	3,000	0	3,000		
Assigned-Extraordinary Legal Costs	40,000	0	40,000		
Assigned-Reserve for Economic Uncertainties	3,888,179	0	3,888,179		
Assigned - Sites	0	0	0		
Assigned - Supplemental	263,041	0	263,041		
Unassigned Reserve	4,448,325	169,582	4,617,907		
	8,647,545	169,582	8,817,127		

Percent of budget year elapsed 75.00%

**Newhall School District
Budget Revisions and Transfers
April 18, 2017
Restricted Funds**

Object Number	Description	3/7/2017 2016-17 Current Budget	Current Budget Transfers/ Revisions	4/18/2017 2016-17 Revised Budget	4/10/2017 YTD Actual	% of Actual to Budget	
	Beginning Fund Balance	1,352,786	0	1,352,786	0		
8000	LCFF	0	0	0	0	0.00%	
8000	LCFF - Supplemental	0	0	0	0	0.00%	
8181	Federal Special Education	1,142,128	0	1,142,128	0	0.00%	16/17 IDEA funding not yet received; Grants just arrived
8200	Other Federal Revenues	1,630,068	0	1,630,068	755,254	46.33%	
8550	Mandated Cost Block Grant	0	0	0	0	0.00%	
8550	Prior Years Mandated Costs Reimbursements	0	0	0	0	0.00%	
8560	State Lottery Revenue	360,398	0	360,398	57,381	15.92%	
8590	All Other State Revenue	255,446	22,704	278,150	250,083	89.91%	14-15 Extraordinary Cost Pool \$22,704 (budgeted as received)
8625	RDA Income	0	0	0	0	0.00%	
8650	Leases and Rentals	0	0	0	0	0.00%	
8660	Interest	0	0	0	0	0.00%	
8699	All Other Local Revenues	606,887	0	606,887	382,237	62.98%	
8783	Other Agency Contract Service	0	0	0	0	0.00%	
8791	Interagency Contract-SELPA	3,725,151	0	3,725,151	2,438,223	65.45%	
8919	Spec Reserve For Capital Outlay	0	0	0	0	0.00%	
8980	Contributions FR Unrestr Rev	7,196,848	(176,029)	7,020,819	5,397,636	76.88%	Spec Ed Encroachment Adjustment
	Total Revenues	14,916,926	(153,325)	14,763,601	9,280,814	62.86%	
1100	Teachers Salaries	4,571,015	(5,773)	4,565,242	3,113,402	68.20%	Sites; Retro & One-Time not posted yet
1200	Certificated Pupil Support Salaries	234,240	13,281	247,521	178,215	72.00%	Psychs; Retro and One-Time not posted yet
1300	Certificated Supervisor/Administrator Salaries	127,243	0	127,243	91,871	72.20%	Retro & One-Time not posted yet
1900	Other Certificated Salaries	152,869	0	152,869	110,655	72.39%	Retro & One-Time not posted yet
2100	Instructional Aide Salaries	2,080,389	(120,000)	1,960,389	1,390,949	70.95%	Spec Ed over budget; Retro & One-Time not posted yet
2200	Classified Pupil Support Salaries	546,408	0	546,408	380,743	69.68%	Retro & One-Time not posted yet
2300	Classified Supervisor/Administrator Salaries	173,022	0	173,022	124,687	72.06%	Retro & One-Time not posted yet
2400	Clerical/Office Salaries	133,874	(23,000)	110,874	78,508	70.81%	Spec Ed over budget; Retro & One-Time not posted yet
2900	Other Classified Salaries	576,264	(150)	576,114	392,575	68.14%	Sites; Retro & One-Time not posted yet
3000	Benefits/PERS RLR	2,241,003	(9,130)	2,231,873	1,558,950	69.85%	Sites (\$936); Spec Ed (\$8,194); Retro & One-Time not posted yet
		10,836,327	(144,772)	10,691,555	7,420,555	69.41%	
		73.77%		69.68%			
4100	Textbooks	94,534	0	94,534	0	0.00%	
4200	Books Other Than Textbooks	40,546	(100)	40,446	12,511	30.93%	IS (\$100)
4300	Supplies	929,700	21,340	951,040	423,794	44.56%	FAC \$35,000; Sites \$1,652; IS \$100 Spec Ed (\$15,412)
4340	Computer Software	162,385	0	162,385	128,766	79.30%	Most Licenses are paid at the beginning of the year.
4400	Non-Capitalized Equipment	62,777	0	62,777	30,749	48.98%	
5200	Travel & Conference	71,870	260	72,130	13,920	19.30%	Sites
5300	Dues & Memberships	0	0	0	0	0.00%	
5400	Insurance	0	0	0	0	0.00%	
5500	Utilities	0	0	0	0	0.00%	
5600	Rents/Leases/Contracts/Repairs	302,076	59,720	361,796	265,614	73.42%	Sites \$3,197; FAC \$56,523
5700	Interprogram Facilities/Custodial/Print Shop Costs	29,256	(99,125)	(69,869)	(69,869)	100.00%	Sites (\$7,602); Facility Work Orders for Rekeying, IT Reno, SR Access Control-moved cost to Fund 40 (\$91,523)
5800	Other Services & Operating Expenses	1,593,102	9,352	1,602,454	763,381	47.64%	Sites
5900	Communications	1,000	0	1,000	745	74.50%	Actuals through March
6100	Site & Improvements of Sites	0	0	0	0	0.00%	
6200	Building/Building Improvements	0	0	0	0	0.00%	
6400	Equipment	5,291	0	5,291	5,291	100.00%	Facilities-Server for IT Reno
6500	Replacement Equipment	18,999	0	18,999	18,999	100.00%	Building Access Control System-SR
7141	Tuition/Excess Costs	1,021,700	0	1,021,700	601,709	58.89%	Excess costs billed
7300	Interprogram Indirect Costs	302,230	0	302,230	0	0.00%	
7400	Debt Service-Principal	0	0	0	0	0.00%	
7600	Interfund Transfers	25,500	0	25,500	0	0.00%	
	Total Expenditures	15,497,293	(153,325)	15,343,968	9,616,165	62.67%	
	Ending Fund Balance	772,419	0	772,419			
	Components Of Fund Balance						
	Revolving Cash	0	0	0			
	Stores	0	0	0			
	Unassigned Reserve	0	0	0			
	Restricted Fund Balances	772,419	0	772,419			
		772,419	0	772,419			
	Percent of budget year elapsed	75.00%					