

THANK YOU VETERANS!

Newcastle Elementary School District

2018-2019

First Interim Report

645 Kentucky Greens Way

Newcastle, CA 95658

Presented to the Board of Trustees

December 12, 2018

Thankyou for all your
hard work! America
thanks you and so does
Newcastle Elementary. Give
yourself commmentment
for everything you've
done! You are AMAZING!!!

Newcastle Elementary School District
2018-19 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2018
Presented December 12, 2018

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

Comparison of the State’s Proposed and Enacted Budget

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

Proposition 98 Funding: The Enacted State Budget set Proposition 98 funding for 2018-19 at \$78.4 billion, which represents no change from the May Revision estimate.

LCFF Gap Funding and Cost-of-Living-Adjustment (COLA): The enacted State Budget fully implements the LCFF in 2018-19 (two years earlier than originally scheduled), with \$3.7 billion provided in new funding for the LCFF, up approximately \$500 million from the May Revision, and provides an additional \$570 million above the COLA as an ongoing increase to the formula. Illustrated below is a comparison of the gap funding percentages and COLA percentages between the proposed and Enacted State Budget.

Description	2017-18	2018-19	2019-20	2020-21
LCFF Gap Funding % – Proposed	43.97%	100.00%	100.00%	100.00%
LCFF Gap Funding % – Enacted	42.97	100.00%	100.00%	100.00%
Annual COLA (LCFF) – Proposed	1.56%	3.00%	2.57%	2.67%
Annual COLA (LCFF) – Enacted	1.56%	3.70%*	2.57%	2.67%

**Enacted COLA of 3.70% includes statutory COLA of 2.71% plus an augmentation of 0.99%.*

K-12 One-Time and Block Grant Mandate Funding: The Governor’s May Revision included over \$2.0 billion in one-time discretionary funds for districts, which equaled approximately \$344 per student. This amount was reduced to \$1.1 billion, or, \$184 per ADA in the enacted State Budget.

There was no change to the Mandate Block Grant from the May Revision, with the COLA resulting in a slight increase per ADA over 2017-18.

Other Programs

Low-Performing Schools Block Grant: One-time grant to help address the achievement gap for all students. Funding is estimated to be \$1,976 per eligible pupil. To estimate eligibility, districts can subtract low-income, EL, foster youth and special education students from their low-performing population (based on the 2016-17 CAASP test). CDE will determine the eligible pupil count and automatically apportion the block grant. Funds may be expended through 2020-21 and shall be used for evidenced-based services that directly support pupil academic achievement. The amount Newcastle Elementary is estimated to receive \$15,808 and Newcastle Charter is \$29,640.

Classified School Employees Professional Development Block Grant Program: Provides \$45 million to LEAs with a one-time grant based on their classified employee FTE. The first priority for the funds is the implementation of school safety plans. Districts can expect to receive \$177 per classified FTE. The amount Newcastle Elementary is estimated to receive \$2,038 and Newcastle Charter is \$1,683.

Local Solutions Grant Program: The Budget contains \$50 million for competitive grants to LEAs for the recruitment, preparation and support of new Special Education teachers. Grants of up to \$20,000 per teacher participant are available and require a local match.

Teacher Residency Grant Program: Apportions \$25 million to the CTC to provide one-time competitive grants to develop new, or expand existing, teacher residency programs that recruit and support the preparation of bilingual education, science, technology, engineering or mathematics teachers.

Routine Restricted Maintenance Account

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

- All LEAs that received ANY School Facility Program funding are required to deposit 3% into their Routine Restricted Maintenance Account in the year in which the LCFF is fully implemented, which is 2019-20.
- If district received Prop. 51 funds in 2017-18 or 2018-19, the minimum 3% RRMA contribution is required in 2018-19.

Reserves

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

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

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

Senate Bill (SB) 751 became effective January 1, 2018. It made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds 3 percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts (pending clarifying legislation)
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

The district reserve cap is not activated in 2018-19 and is not expected to be activated in 2019-20. The likelihood of the reserve cap being activated in future years remains low, but if it is activated districts have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period.

2018-19 Newcastle Elementary School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 447
 - Newcastle Elementary 174
 - Newcastle Charter 273

- ❖ The District’s unduplicated pupil percentage for supplemental/ concentration funding is
 - Newcastle Elementary 42%
 - Newcastle Charter 18%

- ❖ Lottery revenue is estimated to be \$151 per ADA for unrestricted purposes and \$53 per ADA for restricted purposes.

- ❖ Mandated Cost Block Grant is
 - Newcastle Elementary \$31.16 for K-8 ADA
 - Newcastle Charter \$16.33 for K-8 ADA

- ❖ One-Time Mandate Funds are estimated at \$184 for K-12 ADA.

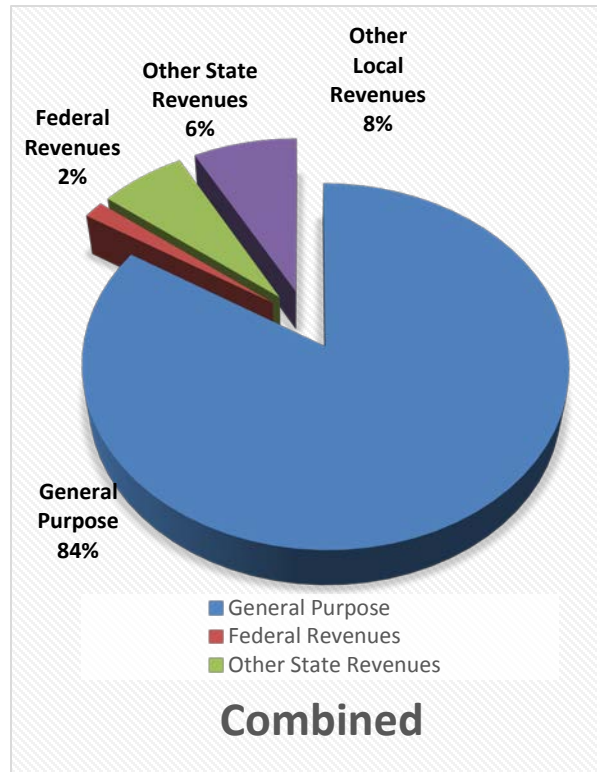
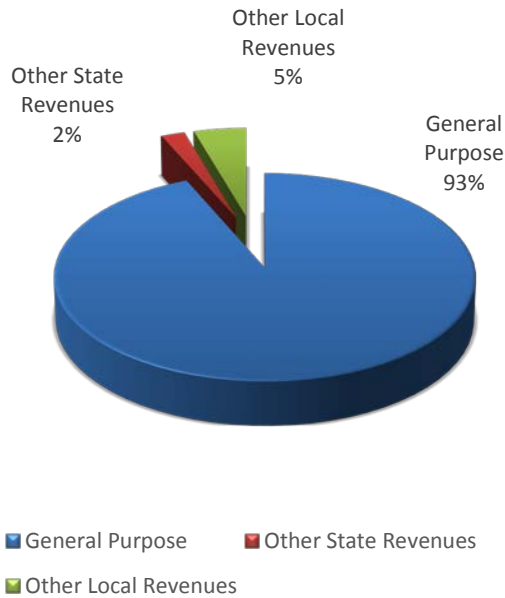
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components~ Newcastle Elementary and Charter Schools

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$7,583,709	\$7,655,558
Federal Revenues	\$0	\$142,174
Other State Revenues	\$164,907	\$595,530
Other Local Revenues	\$365,486	\$718,604
TOTAL	\$8,114,102	\$9,111,866

Unrestricted



Education Protection Account

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

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

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

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)

- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

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

Illustrated below is how the District’s EPA funds are appropriated for 2018-19. The amounts will be revised throughout the year based on information received from the state.

Education Protection Account (EPA) Budget		
2018-19 Fiscal Year		
Description	Newcastle Elementary	Newcastle Charter
BEGINNING BALANCE	\$0	\$0
BUDGETED EPA REVENUES:		
<i>Estimated EPA Funds</i>	\$227,413	\$366,837
BUDGETED EPA EXPENDITURES:		
<i>Certificated Instructional Salaries and Benefits</i>	\$227,413	\$366,837
	\$0	\$0
TOTAL	\$227,413	\$366,837
ENDING BALANCE	\$0	\$0

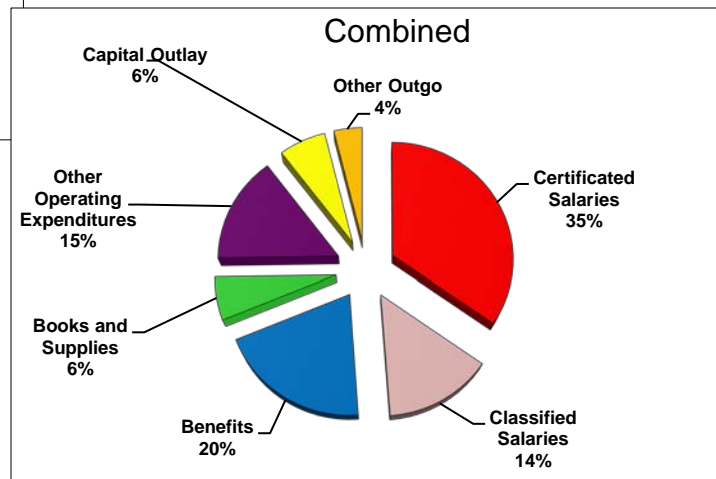
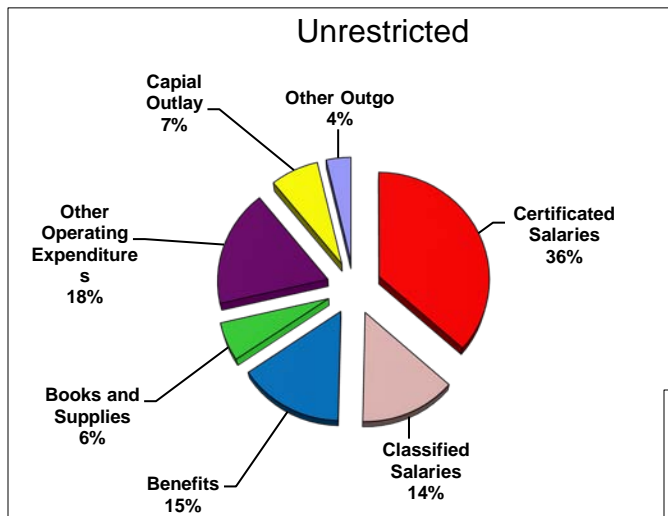
Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore,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

Operating Expenditure Components~ Newcastle Elementary and Charter Schools

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 65% of the District’s unrestricted budget, and approximately 69% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$1,970,343	\$2,352,931
Classified Salaries	\$746,433	\$956,017
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$815,734	\$1,352,268
Books and Supplies	\$316,264	\$402,006
Other Operating Expenditures	\$957,353	\$1,006,434
Capital Outlay	\$388,200	\$440,628
Other Outgo	\$198,099	\$263,449
TOTAL	\$5,392,426	\$6,773,733

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

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

Description	Amount
Special Education - Instruction	\$167,227
Prop 39 Project	\$15,568
Title I Contribution	\$9,000
Restricted Maintenance Account	\$99,692
TOTAL CONTRIBUTIONS	\$291,487

General Fund Summary –

The District’s 2018-19 Unrestricted General Fund projects a total operating deficit of \$904,242 resulting in an estimated ending fund balance of \$2.5 million. The components of the District’s fund balance are as follows: revolving cash & other nonspendables - \$700; committed funds - \$706,176 assignments - \$1,497,078 which includes an additional 10% for REU; and State

Mandated reserve for economic uncertainty 5% - \$338,687. In accordance with SB 858 a detail description of assigned and unassigned balances is illustrated below.

Cash Flow

The majority of Newcastle Elementary School District’s property tax revenue is funded by the Educational Revenue Augmentation Fund (ERAF). This category of revenue is typically paid in the 13th month of the fiscal year which is July and then is back dated to June 30th. The District, is required, by education code to disburse in lieu property tax revenue to its charter schools by the 15th of each month throughout the school year. Occasionally this requires the District to utilize Placer County Treasurer’s dry period financing which allows NESD’s general fund to have positive cash flow. The District anticipates having a positive monthly cash balance during 2018-19.

Fund Summaries

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

FUND	2017-18	Est. Net Change	2018-19
NEWCASTLE ELEMENTARY	\$3,795,902	(\$994,307)	\$2,801,595
NEWCASTLE CHARTER SCHOOL	\$208,595	(\$142,560)	\$66,035
FOOD SERVICE	\$32,838	(\$1,818)	\$31,020
DEFERRED MAINTENANCE	\$385,774	\$11,600	\$397,374
CAPITAL FACILITIES	\$14,078	(\$1,402)	\$12,676
CAPITAL OUTLAY	\$3,840,568	(\$3,840,568)	\$0

Multiyear Projection

General Planning Factors:

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

<i>Planning Factor</i>	<i>Fiscal Year</i>			
	2017-18	2018-19	2019-20	2020-21
COLA (DOF)	1.56%	3.7%	2.57%	2.67%
STRS Employer Rates	14.43%	16.28%	18.13%	19.1%
PERS Employer Rates (PERS Board / Actuary)	15.531%	18.062%	20.70%	23.4%
Lottery – unrestricted per ADA	\$156	\$151	\$151	\$151
Lottery – Prop. 20 per ADA*	\$59.88	\$53	\$53	\$53
Mandated Cost per ADA / One Time Allocations (DOF)	\$147	\$184	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$30.34	\$31.16	\$31.96	\$32.81
Mandate Block Grant for Districts: 9-12 per ADA	\$58.25	\$59.83	\$61.37	\$63.01
Mandate Block Grant for Charters: K-8 per ADA	\$15.90	\$16.33	\$16.75	\$17.20
Mandate Block Grant for Charters: 9-12 per ADA	\$44.04	\$45.23	\$46.39	\$47.63

Routine Restricted Maintenance Account * <i>Percentage of total general fund expenditures</i>	Lesser of: 3%*	Greater of: Lesser of 3%* /	Greater of: Lesser of 3%* /	Greater of: Lesser of 3%* /
<i>(Note: Due to the November 2016 facility bond proposition passing, the RRMA requirement may revert to 3% for applicable LEAs. Please refer to description noted above.)</i>	2014-15 Amount	2014-15 Amount or 2%*	2014-15 Amount or 2%*	2014-15 Amount or 2%*

NOTE: 2018-19 COLA of 3.7% includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$570 million for school districts and charter schools.

Revenue Assumptions:

Per past enrollment trends Newcastle Elementary School has declined in ADA and Newcastle Charter School ADA has increased. However, when analyzing the current enrollment data it appears the opposite has happened. Newcastle Elementary average daily attendance (ADA) has increased while Newcastle Charter’s has decreased. This is primarily due to a reallocation of students who were enrolled in the charter school but lived in our district.

The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA. Federal revenue is expected to remain relatively constant for subsequent years. The State has announced two new grants and the first one is called the Low Performing Student Block Grant. These funds are intended for students that need extra help but do not fall under Special Education or are identified as EL, low income or foster. The second grant is the Classified School Employee Professional Development Block Grant. This grant can be used for Classified professional development is the first priority being school safety plan training. Local revenue, for Newcastle Elementary, decreased slightly over 2017-18 due to losing back office fees from Placer Academy Charter School that is now being chartered by Rocklin Unified.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.9% each year.

Classified step costs are expected to increase by 3.0% each year.

On December 21, 2016, the California Public Employees’ Retirement System (CalPERS) Board took action to approve lowering what is known as the “discount rate” from 7.5% to 7.0% over three years beginning in 2018-19. This action effectively lowers what CalPERS projects will be the annual rate of return on its entire investment portfolio (i.e. investment return percentage). By reducing the current discount rate from 7.5% to 7.375% in 2018-19, 7.25% in 2019-20, and then 7.0% in 2020-21, the CalPERS Board will be scheduling higher employer contribution rates that will significantly exceed previous projected increases. Illustrated below are the actual rates through 2018-19 and projected rates through 2024-25.

Description	2017-18 Actual	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
Employer Rates	15.531%	18.062%	20.7%	23.4%	24.5%	25.0%	25.5%	25.7%
Member (Pre-PEPRA)	7%	7%	7%	7%	7%	7%	7%	7%
Member (Post-PEPRA)	6%	6%	6%	6%	6%	6%	6%	6%

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

Current law increases STRS contribution rates to 19.1% beginning July 1, 2020. Further, under Education Code Section 22950.5, CalSTRS will have the authority to increase or decrease the employer and State contribution rates. However, the rates may not be increased by more than one percent in a year and cannot exceed 12% overall until the remaining unfunded actuarial obligation is eliminated. In addition, new CalSTRS members (hired after January 1, 2013) are required to pay at least half of the normal cost of the DB program; thus, these members' contributions will increase by 0.5% effective July 1, 2017.

Illustrated below are the statutory rates through 2020-21 and projected rates from 2022-23 through 2024-25:

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5								
Description	2017-18 Actual	2018-19 Actual	2019-20 Approved	2020-21 Approved	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
Employer Rates	14.43%	16.28%	18.13%	19.10%	18.60% (20.10% Max.)	18.10% (20.25% Max.)	18.10% (20.25% Max.)	18.10% (20.25% Max.)
Member (2% at 60)	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	9.205%	10.205%	10.205%	10.205%	10.205%	10.205%	10.205%	10.205%

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

Books, supplies, operating and service expenses were reduced in 2019-20 by one time purchases that were made in 2018-19. In 2019-20 a larger percentage of other services and operating expenses have been allocated to Newcastle Elementary School.

Estimated Ending Fund Balances:

During 2019-20, the District estimates that the unrestricted General Fund is projected to deficit spend by \$1,014,942 resulting in an unrestricted ending General Fund balance of approximately \$1.5 million.

During 2020-21, the District estimates that the unrestricted General Fund is projected to deficit spend by \$1,010,874 resulting in an unrestricted ending General Fund balance of approximately \$516,825

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

Description	2018-19	2019-20	2020-21
19--20 Projected Deficit	\$302,072		
20-21 Projected Deficit		\$342,346	\$0
Reserve Transition Year - No Basic Aid Sup Fund	\$500,000	\$0	
Awning Fund	\$8,107	\$8,107	\$0
Wellness Fund	\$170	\$170	\$0
STEM Donation Account	\$230	\$230	\$0
Music Donation Account	\$3,396	\$3,396	\$0
Library Author Fund	\$800	\$800	\$0
Library Book Fair	\$4,930	\$4,930	\$0
Committed Funds	\$706,176	\$197,092	\$192,550
PrePaid Expenses	\$0	\$0	\$0
Add: Additional 10% Reserve - BP3100.2	\$632,426	\$646,620	\$0
Amount Disclosed per SB 858 Requirements	\$2,158,307	\$1,203,691	\$192,550
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$383,634	\$323,308	\$323,575
Add: Restricted Fund Balance	\$258,954	\$146,908	\$17,671
Add: Unallocated	\$0	\$0	\$0
<i>Estimated Ending Fund Balance</i>	<i>\$2,801,595</i>	<i>\$1,674,607</i>	<i>\$534,496</i>

Conclusion:

Newcastle Elementary School District (NESD) has experienced exciting improvements and changes over the last two school years. The summer of 2017 started with Phase I of the modernizations plan. In addition to adding a turnabout to the newly renovated parking lot we were able to make the front of the upper campus Americans with Disability Act (ADA) compliant. The summer of 2018 brought the ambitious Phase II which was renovation of most of upper campus interior plus adding classrooms and new bathrooms to the lower campus 600 building.

Deficit spending is expected due to expansion of various education programs and increased expenses with PERS and STRS contributions. The Local Control Funding model has been fully funded starting with the 2018-19 school year. This will bring districts to the funding level we had in 2007-08 before the Great Recession. Going forward, the only LCFF increases to revenue

will be cost of living adjustments. NESD administration and school board has maintained sufficient reserves anticipating upcoming changes. Prudent reserve affords the district and the governing board time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees. We will closely monitor our budget and work proactively to support the wonderful programs NESD offers.

NESD has received additional State Aid from the School District Basic Aid Supplement Charter School Adjustment in 2016-17, 2017-18 and 2018-19. Due to the unpredictable nature of this revenue it is considered one time funding and has not been included in the 2019-20 or 2020-21 multiyear projections. The 2018-19 School District Basic Aid Supplement Charter School Adjustment funds are being reserved for Phase III of the modernization plan which will begin in the summer of 2019. Phase III will include renovations to the exterior of the buildings and campus. It is important that NESD remain diligent on using these funds on one-time expenses.

NESD continues business partnerships with our 4 independent charter schools. NESD provides back office, special education services and oversight to Harvest Ridge Cooperative Charter School. Placer Academy, now sponsored by Rocklin Unified School District still uses NESD for Special Education services. We will continue to provide oversight to Rocklin Academy-Gateway, Creekside Charter School and Golden Valley, our newest independent charter school. NESD also continues to partner with PCOE for our landscaping services in exchange for housing their maintenance and operations department at the lower campus. PCOE also leases Onorato School, on Kentucky Greens, to run their severe special education program.

The 2018/2019 First Interim budget report supports that the District will be able to meet its financial obligations for the current and two subsequent years, while maintaining reserves in excess of the minimum state requirement in 2018-19 and 2019-20 only. The 2020-21 reserves are projected to meet the State mandated 5% but not the extra 10% request by the NESD Board of Trustees. The multi-year projection exercise allows us to prepare for what may happen two years based on the information we have now. Administration is working on an analyzing the operating budget to find way to curb the deficit spending.

Thank you to our Board of Trustees and all of our staff who work so hard, directly and indirectly, for our students. Each one of you are an integral part of educating the children of our district.

Please contact me with any questions.

In your service,

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916-824-1664

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 First Interim

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Total
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid	4,788,771	1,431,899					6,220,670
Property Taxes & Misc. Local	636,432	798,456					1,434,888
Total General Purpose	5,425,203	2,230,355	-	-	-	-	7,655,558
Federal Revenues	142,174	-	55,000				197,174
Other State Revenues	352,339	243,191	5,000				600,530
Other Local Revenues <i>Note A)</i>	713,104	5,500	65,350	4,600	15,100	15,000	818,654
TOTAL - REVENUES	6,632,820	2,479,046	125,350	4,600	15,100	15,000	9,271,916
EXPENDITURES							
Certificated Salaries	1,476,239	876,692					2,352,931
Classified Salaries	706,382	249,635	50,114				1,006,131
Employee Benefits (All)	884,774	467,494	20,654				1,372,922
Books & Supplies	210,003	192,003	52,600			-	454,606
Other Operating Expenses (Services)	354,871	651,563	3,800	93,000	-	286,592	1,389,826
Capital Outlay	440,628	-	-	-		6,943,976	7,384,604
Other Outgo	124,780	138,669		-	16,502	-	279,951
Direct Support/Indirect Costs	-	-					-
TOTAL - EXPENDITURES	4,197,677	2,576,056	127,168	93,000	16,502	7,230,568	14,240,971
EXCESS (DEFICIENCY)	2,435,143	(97,010)	(1,818)	(88,400)	(1,402)	(7,215,568)	(4,969,055)
OTHER SOURCES/USES							
Transfers In	45,550		-	100,000		3,375,000	3,520,550
Transfers (Out)	(3,475,000)	(45,550)					(3,520,550)
Net Other Sources (Uses) <i>Note A)</i>	-	-					-
Contributions to Restricted Programs	-	-					-
TOTAL - OTHER SOURCES/USES	(3,429,450)	(45,550)	-	100,000	-	3,375,000	-
FUND BALANCE INCREASE (DECREASE)	(994,307)	(142,560)	(1,818)	11,600	(1,402)	(3,840,568)	(4,969,055)
FUND BALANCE							
Beginning Fund Balance <i>Note A)</i>	3,795,902	208,595	32,838	385,774	14,078	3,840,568	8,277,755
Ending Balance, June 30	2,801,595	66,035	31,020	397,374	12,676	-	3,308,700

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 First Interim

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

Description	Newcastle Elementary			Newcastle Charter			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid and EPA	988,771		988,771	1,431,899	-	1,431,899	2,420,670
Basic Aid Supplement Funding	3,800,000		3,800,000	-	-	-	3,800,000
Property Taxes & Misc. Local	564,583	71,849	636,432	798,456	-	798,456	1,434,888
Total General Purpose	5,353,354	71,849	5,425,203	2,230,355	-	2,230,355	7,655,558
Federal Revenues	-	142,174	142,174	-	-	-	142,174
Other State Revenues	60,883	291,456	352,339	104,024	139,167	243,191	595,530
Other Local Revenues	359,986	353,118	713,104	5,500	-	5,500	718,604
TOTAL - REVENUES	5,774,223	858,597	6,632,820	2,339,879	139,167	2,479,046	9,111,866
EXPENDITURES							
Certificated Salaries	1,093,651	382,588	1,476,239	876,692	-	876,692	2,352,931
Classified Salaries	493,798	212,584	706,382	249,635	-	249,635	956,017
Employee Benefits (All)	471,693	413,081	884,774	344,041	123,453	467,494	1,352,268
Books & Supplies	144,966	65,037	210,003	171,298	20,705	192,003	402,006
Other Operating Expenses (Services)	305,790	49,081	354,871	651,563	-	651,563	1,006,434
Capital Outlay	388,200	52,428	440,628	-	-	-	440,628
Other Outgo	59,430	65,350	124,780	138,669	-	138,669	263,449
TOTAL - EXPENDITURES	2,957,528	1,240,149	4,197,677	2,431,898	144,158	2,576,056	6,773,733
EXCESS (DEFICIENCY)	2,816,695	(381,552)	2,435,143	(92,019)	(4,991)	(97,010)	2,338,133
OTHER SOURCES/USES							
Transfers In	45,550		45,550			-	45,550
Transfers (Out)	(3,475,000)		(3,475,000)	(45,550)		(45,550)	(3,520,550)
Net Other Sources (Uses)			-			-	-
Contributions (to Restricted Programs)	(291,487)	291,487	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(3,720,937)	291,487	(3,429,450)	(45,550)	-	(45,550)	(3,475,000)
FUND BALANCE INCREASE (DECREASE)	(904,242)	(90,065)	(994,307)	(137,569)	(4,991)	(142,560)	(1,136,867)
FUND BALANCE							
Beginning Fund Balance	3,446,883	349,019	3,795,902	203,604	4,991	208,595	4,004,497
Ending Balance, June 30	2,542,641	258,954	2,801,595	66,035	-	66,035	2,867,630

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 First Interim

Newcastle Elementary/Charter Report Comparison

Description	Revised Budget			1st Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	7,693,733	70,245	7,763,978	7,583,709	71,849	7,655,558	(110,024)	1,604	(108,420)
Federal Revenue	0	135,659	135,659	0	142,174	142,174	0	6,515	6,515
State Revenue	162,160	428,184	590,344	164,907	430,623	595,530	2,747	2,439	5,186
Local Revenue	357,157	316,802	673,959	365,486	353,118	718,604	8,329	36,316	44,645
Total Revenues	8,213,050	950,890	9,163,940	8,114,102	997,764	9,111,866	(98,948)	46,874	(52,074)
EXPENDITURES									
Certificated Salaries	2,036,978	394,332	2,431,310	1,970,343	382,588	2,352,931	(66,635)	(11,744)	(78,379)
Classified Salaries	714,044	200,973	915,017	743,433	212,584	956,017	29,389	11,611	41,000
Benefits	822,164	546,004	1,368,168	815,734	536,534	1,352,268	(6,430)	(9,470)	(15,900)
Books and Supplies	298,332	58,403	356,735	316,264	85,742	402,006	17,932	27,339	45,271
Other Services & Oper. Expenses	795,548	13,434	808,982	957,353	49,081	1,006,434	161,805	35,647	197,452
Capital Outlay	331,200	0	331,200	388,200	52,428	440,628	57,000	52,428	109,428
Other Outgo 7xxx	198,099	65,350	263,449	198,099	65,350	263,449	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	5,196,365	1,278,496	6,474,861	5,389,426	1,384,307	6,773,733	193,061	105,811	298,872
Excess / (Deficiency)	3,016,685	(327,606)	2,689,079	2,724,676	(386,543)	2,338,133	(292,009)	(58,937)	(350,946)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0
Transfers Out	(3,645,550)	0	(3,645,550)	(3,520,550)	0	(3,520,550)	125,000	0	125,000
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(293,640)	293,640	0	(291,487)	291,487	0	2,153	(2,153)	0
Total Financing Sources/Uses	(3,893,640)	293,640	(3,600,000)	(3,766,487)	291,487	(3,475,000)	127,153	(2,153)	125,000
Net Increase (Decrease)	(876,955)	(33,966)	(910,921)	(1,041,811)	(95,056)	(1,136,867)	(164,856)	(61,090)	(225,946)
FUND BALANCE, RESERVES									
Beginning Balance	3,197,268	313,662	3,510,930	3,650,487	354,010	4,004,497	453,219	40,348	493,567
Ending Balance	2,320,313	279,696	2,600,009	2,608,676	258,954	2,867,630	288,363	(20,742)	267,621
Nonspendable (Revolving Cash)	700	0	700	700	0	700	0	0	0
Restricted	0	279,696	279,696	0	258,954	258,954	0	(20,742)	(20,742)
Committed	706,176	0	706,176	706,176	0	706,176	0	0	0
Assigned	642,210	0	642,210	885,740	0	885,740	243,530	0	243,530
Unassigned - REU	971,227	0	971,227	1,016,060	0	1,016,060	44,833	0	44,833
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,320,313	279,696	2,600,009	2,608,676	258,954	2,867,630	288,363	(20,742)	267,621

See notes on individual statements.

Reserve for Economic Uncertainty (REU) is 15% of NES and NCS Expenses

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 First Interim

Newcastle Elementary Report Comparison

Description	Revised Budget			First Interim Budget			Variance			
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
REVENUES										
General Purpose Revenue	5,161,136	70,245	5,231,381	5,353,354	71,849	5,425,203	192,218	1,604	193,822	A
Federal Revenue	0	135,659	135,659	0	142,174	142,174	0	6,515	6,515	
State Revenue	58,575	290,171	348,746	60,883	291,456	352,339	2,308	1,285	3,593	
Local Revenue	351,657	316,802	668,459	359,986	353,118	713,104	8,329	36,316	44,645	B
Total Revenues	5,571,368	812,877	6,384,245	5,774,223	858,597	6,632,820	202,855	45,720	248,575	
EXPENDITURES										
Certificated Salaries	1,082,992	394,332	1,477,324	1,093,651	382,588	1,476,239	10,659	(11,744)	(1,085)	
Classified Salaries	465,944	200,973	666,917	493,798	212,584	706,382	27,854	11,611	39,465	C
Benefits	454,932	422,551	877,483	471,693	413,081	884,774	16,761	(9,470)	7,291	
Books and Supplies	127,042	43,843	170,885	144,966	65,037	210,003	17,924	21,194	39,118	D
Other Services & Oper. Expenses	209,692	13,434	223,126	305,790	49,081	354,871	96,098	35,647	131,745	E
Capital Outlay	331,200	0	331,200	388,200	52,428	440,628	57,000	52,428	109,428	F
Other Outgo 7xxx	59,430	65,350	124,780	59,430	65,350	124,780	0	0	0	
	0	0	0	0	0	0	0	0	0	
Total Expenditures	2,731,232	1,140,483	3,871,715	2,957,528	1,240,149	4,197,677	226,296	99,666	325,962	
Excess / (Deficiency)	2,840,136	(327,606)	2,512,530	2,816,695	(381,552)	2,435,143	(23,441)	(53,946)	(77,387)	
OTHER SOURCES/USES										
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0	
Transfers Out	(3,600,000)	0	(3,600,000)	(3,475,000)	0	(3,475,000)	125,000	0	125,000	G
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0	
Contributions to Restricted	(293,640)	293,640	0	(291,487)	291,487	0	2,153	(2,153)	0	
Total Financing Sources/Uses	(3,848,090)	293,640	(3,554,450)	(3,720,937)	291,487	(3,429,450)	127,153	(2,153)	125,000	
Net Increase (Decrease)	(1,007,954)	(33,966)	(1,041,920)	(904,242)	(90,065)	(994,307)	103,712	(56,099)	47,613	
FUND BALANCE, RESERVES										
Beginning Balance	2,847,572	313,662	3,161,234	3,446,883	349,019	3,795,902	599,311	35,357	634,668	
Ending Balance	1,839,618	279,696	2,119,314	2,542,641	258,954	2,801,595	703,023	(20,742)	682,281	
Nonspendable (Revolving Cash)	700		700	700		700	0	0	0	
Restricted		279,696	279,696		258,954	258,954	0	(20,742)	(20,742)	
Committed	706,176		706,176	706,176		706,176	0	0	0	H
Assigned	516,575		516,575	819,705		819,705	303,130	0	303,130	I
Unassigned - REU	616,167		616,167	1,016,060		1,016,060	399,893	0	399,893	J
Unassigned - Other	0	0	0	0	0	0	0	0	0	
Total - Fund Balance	1,839,618	279,696	2,119,314	2,542,641	258,954	2,801,595	703,023	(20,742)	682,281	

Notes:

A- The change in general purpose revenue is due an increase in ADA from budget 151.58 to 1st Interim 174.05 which is a reclassification of students between the elementary and charter school.

B - The change in local restricted revenue is primarily due to recognizing the final payment of the PGE Net Zero Grant

C - Classified Salaries were increased to reflect Health Student Support position

D - Books and Supplies were Increased due to increasing the curriculum budget to reflect actual expenses and to budget ESSA Federal funding

E - The increase to services is due to the Spanish program being reallocated from salaries to vendor services for the 2018/2019 school year. Special Education expenses were increased to budget for placement in a non public school.

F- Capital Outlay was increased to reflect actual expenses in relation to classroom furniture, district wide alarm system and classroom technology.

G- The transfer to the Capital Outlay fund was reduced to cover capital outlay expenses that were paid from the general fund.

H- Committed funds include \$500,00 for anticipated litigation and \$206,176 for Other Post Employment Benefits (OPEB) liability.

I - Assigned funds include \$500,000 reserve for anticipated loss of Basic Aid Supplemental Funding plus various locally restricted resource balances.

J - Reserve for Economic Uncertainty is 15% NES and NCS expenses which includes the State mandated 5% plus NESD Board Policy of an additional 10%.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 First Interim

Newcastle Charter Report Comparison

Description	Revised Budget			1st Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	2,532,597	0	2,532,597	2,230,355	0	2,230,355	(302,242)	0	(302,242) A
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	103,585	138,013	241,598	104,024	139,167	243,191	439	1,154	1,593
Local Revenue	5,500	0	5,500	5,500	0	5,500	0	0	0
Total Revenues	2,641,682	138,013	2,779,695	2,339,879	139,167	2,479,046	(301,803)	1,154	(300,649)
EXPENDITURES									
Certificated Salaries	953,986	0	953,986	876,692	0	876,692	(77,294)	0	(77,294) B
Classified Salaries	248,100	0	248,100	249,635	0	249,635	1,535	0	1,535
Benefits	367,232	123,453	490,685	344,041	123,453	467,494	(23,191)	0	(23,191) B
Books and Supplies	171,290	14,560	185,850	171,298	20,705	192,003	8	6,145	6,153
Other Services & Oper. Expenses	585,856	0	585,856	651,563	0	651,563	65,707	0	65,707 C
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	138,669	0	138,669	138,669	0	138,669	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	2,465,133	138,013	2,603,146	2,431,898	144,158	2,576,056	(33,235)	6,145	(27,090)
Excess / (Deficiency)	176,549	0	176,549	(92,019)	(4,991)	(97,010)	(268,568)	(4,991)	(273,559)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(45,550)	0	(45,550)	0	0	0
Net Increase (Decrease)	130,999	0	130,999	(137,569)	(4,991)	(142,560)	(268,568)	(4,991)	(273,559)
FUND BALANCE, RESERVES									
Beginning Balance	349,696	0	349,696	203,604	4,991	208,595	(146,092)	4,991	(141,101)
Ending Balance	480,695	0	480,695	66,035	0	66,035	(414,660)	0	(414,660)
Nonspendable (Revolving Cash)		0	0			0	0	0	0
Restricted		0	0		0	0	0	0	0
Committed		0	0			0	0	0	0
Assigned	125,635	0	125,635	66,035		66,035	(59,600)	0	(59,600)
Unassigned - REU	355,060	0	355,060	0		0	(355,060)	0	(355,060)
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	480,695	0	480,695	66,035	0	66,035	(414,660)	0	(414,660)

Notes:

A- The change in general purpose revenue is primarily due an decrease in ADA from budget 308 to 1st Interim 272 which is a reclassification of students between the elementary and

B - The reduction in Certificated Salary is due to Spanish instruction being allocated to services since we are using Sombrero Time for the 18/19 school year and some cert admin salaries were moved to NES.

C - The increase to services is due to the Spanish program being reallocated from salaries to services since we are using the vendor, Sombrero Time, for the 2018/2019 school year.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 First Interim

Newcastle Elementary/Charter Multi-Year Projection

Description	2018-19 Projected Budget			2019-20 Projected Budget			2020-21 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	7,583,709	71,849	7,655,558	3,879,659	71,849	3,951,508	3,931,771	71,849	4,003,620
Federal Revenue	0	142,174	142,174	0	142,174	142,174	0	142,174	142,174
State Revenue (B)	164,907	430,623	595,530	76,693	426,318	503,011	74,932	425,765	500,697
Local Revenue	365,486	353,118	718,604	325,761	353,118	678,879	326,050	353,118	679,168
Total Revenues	8,114,102	997,764	9,111,866	4,282,113	993,459	5,275,572	4,332,753	992,906	5,325,659
EXPENDITURES									
Certificated Salaries (C)	1,970,343	382,588	2,352,931	1,987,129	389,857	2,376,986	2,024,884	397,264	2,422,148
Classified Salaries (D)	743,433	212,584	956,017	765,536	218,962	984,498	788,502	225,531	1,014,033
Benefits (E)	815,734	536,534	1,352,268	870,334	548,870	1,419,204	930,378	563,880	1,494,258
Books and Supplies	316,264	85,742	402,006	306,864	85,742	392,606	306,864	85,742	392,606
Other Services & Oper. Exp	957,353	49,081	1,006,434	932,353	49,081	981,434	782,353	49,081	831,434
Capital Outlay (F)	388,200	52,428	440,628	0	0	0	0	0	0
Other Outgo 7xxx	198,099	65,350	263,449	246,091	65,350	311,441	248,013	65,350	313,363
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	5,389,426	1,384,307	6,773,733	5,108,307	1,357,862	6,466,169	5,080,994	1,386,848	6,467,842
Excess / (Deficiency)	2,724,676	(386,543)	2,338,133	(826,194)	(364,403)	(1,190,597)	(748,241)	(393,942)	(1,142,183)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (G)	(3,520,550)	0	(3,520,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(291,487)	291,487	0	(252,357)	252,357	0	(264,705)	264,705	0
Total Financing Sources/Uses	(3,766,487)	291,487	(3,475,000)	(252,357)	252,357	0	(264,705)	264,705	0
Net Increase (Decrease)	(1,041,811)	(95,056)	(1,136,867)	(1,078,551)	(112,046)	(1,190,597)	(1,012,946)	(129,237)	(1,142,183)
FUND BALANCE, RESERVES									
Beginning Balance	3,650,487	354,010	4,004,497	2,608,676	258,954	2,867,630	1,530,125	146,908	1,677,033
Ending Balance	2,608,676	258,954	2,867,630	1,530,125	146,908	1,677,033	517,179	17,671	534,850
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	258,954	258,954	0	146,908	146,908	0	17,671	17,671
Committed	706,176	0	706,176	197,092	0	197,092	192,550	0	192,550
Assigned (J)	885,740	0	885,740	359,982	0	359,982	0	0	0
Unassigned - REU (K)	1,016,060	0	1,016,060	972,351	0	972,351	323,929	0	323,929
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,608,676	258,954	2,867,630	1,530,125	146,908	1,677,033	517,179	17,671	534,850

(A) School District Basic Aid Supplement Charter School Funding is not reflected in multi year projections

(C) State revenue includes per ADA amounts of:

	1X Man Costs	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2018-19	\$184	\$151	\$53	\$16
2019-20	\$0	\$151	\$53	\$17
2020-21	\$0	\$151	\$53	\$17

(C) Certificated salaries are increased 2.3% for step and column.

(D) Classified salaries are increased 2.5% for step and column.

(E) Benefits were adjusted accordingly due to the changes in C and D above.

Employer Retirement Contribution Rates are as follows

2018-2019 STRS 16.28% PERS 18.062%

2019-2020 STRS 18.13% PERS 20.8%

2020-2021 STRS 19.10% PERS 23.5%

(F) Capital outlay reserved for Phase II furniture

(G) The 18-19 Transfer out includes a contribution to the Deferred Maintenance Fund and Capital Outlay.

(J) 2018-2019 Reserve for Economic Uncertainty equals 15% of total expenses for NES/NCS

2019-2020 Reserve for Economic Uncertainty equals 15% of total expenses for NES/NCS

2020-2021 Reserve for Economic Uncertainty equals 5% of total expenses for NES/NCS

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2018-2019 First Interim

Newcastle Elementary Multi-Year Projection

Description	2018-19 Projected Budget			2019-20 Projected Budget			2012-21 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	5,353,354	71,849	5,425,203	1,595,831	71,849	1,667,680	1,595,831	71,849	1,667,680
Federal Revenue (B)	0	142,174	142,174	0	142,174	142,174	0	142,174	142,174
State Revenue (C)	60,883	291,456	352,339	31,087	288,456	319,543	29,470	287,948	317,418
Local Revenue	359,986	353,118	713,104	319,986	353,118	673,104	319,986	353,118	673,104
Total Revenues	5,774,223	858,597	6,632,820	1,946,904	855,597	2,802,501	1,945,287	855,089	2,800,376
EXPENDITURES									
Certificated Salaries (D)	1,093,651	382,588	1,476,239	1,109,180	389,857	1,499,037	1,130,254	397,264	1,527,518
Classified Salaries (E)	493,798	212,584	706,382	508,412	218,962	727,374	523,664	225,531	749,195
Benefits (F)	471,693	413,081	884,774	502,957	425,417	928,374	538,643	440,427	979,070
Books and Supplies (G)	144,966	65,037	210,003	135,566	65,037	200,603	135,566	65,037	200,603
Other Services & Oper. Exp (H)	305,790	49,081	354,871	445,790	49,081	494,871	355,790	49,081	404,871
Capital Outlay	388,200	52,428	440,628	0	0	0	0	0	0
Other Outgo 7xxx	59,430	65,350	124,780	59,430	65,350	124,780	59,430	65,350	124,780
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	2,957,528	1,240,149	4,197,677	2,761,335	1,213,704	3,975,039	2,743,347	1,242,690	3,986,037
Excess / (Deficiency)	2,816,695	(381,552)	2,435,143	(814,431)	(358,107)	(1,172,538)	(798,060)	(387,601)	(1,185,661)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out	(3,475,000)	0	(3,475,000)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(291,487)	291,487	0	(246,061)	246,061	0	(258,364)	258,364	0
Total Financing Sources/Uses	(3,720,937)	291,487	(3,429,450)	(200,511)	246,061	45,550	(212,814)	258,364	45,550
Net Increase (Decrease)	(904,242)	(90,065)	(994,307)	(1,014,942)	(112,046)	(1,126,988)	(1,010,874)	(129,237)	(1,140,111)
FUND BALANCE, RESERVES									
Beginning Balance	3,446,883	349,019	3,795,902	2,542,641	258,954	2,801,595	1,527,699	146,908	1,674,607
Ending Balance	2,542,641	258,954	2,801,595	1,527,699	146,908	1,674,607	516,825	17,671	534,496
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	258,954	258,954	0	146,908	146,908	0	17,671	17,671
Committed (I)	706,176	0	706,176	197,092	0	197,092	192,550	0	192,550
Assigned (J)	819,705	0	819,705	359,982	0	359,982	0	0	0
Unassigned - REU (K)	1,016,060	0	1,016,060	969,925	0	969,925	323,575	0	323,575
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,542,641	258,954	2,801,595	1,527,699	146,908	1,674,607	516,825	17,671	534,496

Notes:

(A) School District Basic Aid Supplement Charter School Funding is not reflected in 19/20 or 20/21 general purpose revenue.

(B) Federal Revenue is anticipated to remain constant

(C) State revenue includes per ADA amounts of:

	1X Man Costs	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2019-20	\$184	\$151	\$53	\$31
2020-21	\$0	\$151	\$53	\$32
2021-22	\$0	\$151	\$53	\$33

(D) Certificated salaries are increased 1.9% for step and column in 19-20 and 20-21 and reduced by one time payments to staff in 18-19.

(E) Certificated salaries are increased 3.0% for step and column in 19-20 and 20-21 and reduced by one time payments to staff in 18-19.

(F) Benefits were adjusted accordingly due to the changes in C and D above.

Employer Retirement Contribution Rates are as follows

2018-2019 STRS 16.28% PERS 18.062%

2019-2020 STRS 18.13% PERS 20.8%

2020-2021 STRS 19.10% PERS 23.5%

(G) 19-20 Books and supplies were reduced by one time expenses made in 18/19.

(H) 19-20 More Operating and Services expenses were allocated to NES from NCS. A reduction was made for 1X expenses in 18-19.
 20-21 Operating and Service expenses were reduced

(I) 2018-2019 Commitment includes 500,000 for anticipated legal expenses.

2019-2020 and 2020-2021 500,000 for legal either expensed or released per board action. The remainder is committed for future OPEB obligations.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 First Interim

Newcastle Charter Multi-Year Projection

Description	2018-19 Projected Budget			2019-20 Projected Budget			2020-21 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,230,355	0	2,230,355	2,283,828	0	2,283,828	2,335,940	0	2,335,940
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	104,024	139,167	243,191	45,606	137,862	183,468	45,462	137,817	183,279
Local Revenue	5,500	0	5,500	5,775	0	5,775	6,064	0	6,064
Total Revenues	2,339,879	139,167	2,479,046	2,335,209	137,862	2,473,071	2,387,466	137,817	2,525,283
EXPENDITURES									
Certificated Salaries (C)	876,692	0	876,692	877,949	0	877,949	894,630	0	894,630
Classified Salaries (D)	249,635	0	249,635	257,124	0	257,124	264,838	0	264,838
Benefits (E)	344,041	123,453	467,494	367,377	123,453	490,830	391,735	123,453	515,188
Books and Supplies (F)	171,298	20,705	192,003	171,298	20,705	192,003	171,298	20,705	192,003
Other Services & Oper. Exp (G)	651,563	0	651,563	486,563	0	486,563	426,563	0	426,563
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	138,669	0	138,669	186,661	0	186,661	188,583	0	188,583
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	2,431,898	144,158	2,576,056	2,346,972	144,158	2,491,130	2,337,647	144,158	2,481,805
Excess / (Deficiency)	(92,019)	(4,991)	(97,010)	(11,763)	(6,296)	(18,059)	49,819	(6,341)	43,478
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	(6,296)	6,296	0	(6,341)	6,341	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(51,846)	6,296	(45,550)	(51,891)	6,341	(45,550)
Net Increase (Decrease)	(137,569)	(4,991)	(142,560)	(63,609)	0	(63,609)	(2,072)	0	(2,072)
FUND BALANCE, RESERVES									
Beginning Balance	203,604	4,991	208,595	66,035	0	66,035	2,426	0	2,426
Ending Balance	66,035	0	66,035	2,426	0	2,426	354	0	354
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0	0	0
Assigned	66,035	0	66,035	0	0	0	0	0	0
Unassigned - REU	0	0	0	2,426	0	2,426	354	0	354
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	66,035	0	66,035	2,426	0	2,426	354	0	354

Notes:

(A) The District anticipates enrollment to remain relatively constant.

(B) State revenue includes per ADA amounts of:

	1X Man Costs	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2018-19	\$184	\$151	\$53	\$16
2019-20	\$0	\$151	\$53	\$17
2020-21	\$0	\$151	\$53	\$17

(C) Certificated salaries are increased 1.9% for step and column and reduced for one time extra professional development time that was budgeted in 18-19.

(D) Classified salaries are increased 3.0% for step and column.

(E) Benefits were adjusted accordingly due to the changes in C and D above.

Employer Retirement Contribution Rates are as follows

2018-2019 STRS 16.28% PERS 18.062%

2019-2020 STRS 18.13% PERS 20.8%

2020-2021 STRS 19.10% PERS 23.5%

(F) Books and supplies remain constant. A greater portion of other services has been allocated to Newcastle Charter School in 19-20 and 20-21.

(G) 19-20 More Operating and Services expenses were allocated to NES from NCS and a reduction was made for 1X professional development expenses in 18-19.

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: December 12, 2018 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: 916-824-1664
Title: CBO E-mail: rtoste@newcastle.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund	G	G	G	G
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,352,477.00	5,161,136.00	365,242.20	5,353,354.00	192,218.00	3.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	82,849.00	58,575.00	537.11	60,883.00	2,308.00	3.9%
4) Other Local Revenue		8600-8799	455,457.00	351,657.00	22,263.38	359,986.00	8,329.00	2.4%
5) TOTAL, REVENUES			1,890,783.00	5,571,368.00	388,042.69	5,774,223.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,082,992.00	1,082,992.00	343,137.70	1,093,651.00	(10,659.00)	-1.0%
2) Classified Salaries		2000-2999	465,944.00	465,944.00	152,356.32	493,798.00	(27,854.00)	-6.0%
3) Employee Benefits		3000-3999	454,932.00	454,932.00	138,862.54	471,693.00	(16,761.00)	-3.7%
4) Books and Supplies		4000-4999	127,042.00	127,042.00	55,543.19	144,066.00	(17,024.00)	-13.4%
5) Services and Other Operating Expenditures		5000-5999	209,692.00	209,692.00	136,492.53	306,690.00	(96,998.00)	-46.3%
6) Capital Outlay		6000-6999	331,200.00	331,200.00	305,254.95	388,200.00	(57,000.00)	-17.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	59,430.00	59,430.00	24,651.71	59,430.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,731,232.00	2,731,232.00	1,156,298.94	2,957,528.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(840,449.00)	2,840,136.00	(768,256.25)	2,816,695.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	3,600,000.00	500,000.00	3,475,000.00	125,000.00	3.5%
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	(293,640.00)	(293,640.00)	0.00	(291,487.00)	2,153.00	-0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(348,090.00)	(3,848,090.00)	(500,000.00)	(3,720,937.00)		

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)			(1,188,539.00)	(1,007,954.00)	(1,268,256.25)	(904,242.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,847,572.00	2,847,572.00		3,446,883.00	599,311.00	21.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,847,572.00	2,847,572.00		3,446,883.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,847,572.00	2,847,572.00		3,446,883.00		
2) Ending Balance, June 30 (E + F1e)			1,659,033.00	1,839,618.00		2,542,641.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		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	706,176.00	706,176.00		706,176.00		
d) Assigned								
Other Assignments		9780	628,414.00	808,999.00		1,452,131.00		
Awning	0000	9780	7,913.00					
Wellness Fund	0000	9780	146.00					
Library Author Fund	0000	9780	800.00					
Library Book Fair Fund	0000	9780	5,813.00					
STEM Donations	0000	9780	603.00					
Music Donations	0000	9780	1,300.00					
Additional REU 10 % - BP3100.2	0000	9780	611,839.00					
Awning	0000	9780		7,913.00				
Wellness Fund	0000	9780		148.00				
Library Author Funds	0000	9780		800.00				
Library Book Fair Fund	0000	9780		5,813.00				
STEM Donations	0000	9780		603.00				
Music Donations	0000	9780		1,300.00				
Additional 10% REU - BP3100.2 NES a	0000	9780		611,839.00				
Reserve For 19/20 Deficit	0000	9780		166,125.00				
Certificated Salaries	1400	9780		14,458.00				
Awning	0000	9780				8,107.00		
Wellness Fund	0000	9780				170.00		
Library Author Funds	0000	9780				800.00		
Library Book Fair Funds	0000	9780				4,930.00		
STEM Donations	0000	9780				230.00		
Music Donations	0000	9780				3,396.00		
Additional 10% REU - BP3100.2	0000	9780				632,426.00		
Reserve Transistion Year - No Basic A	0000	9780				500,000.00		
Reserve Towards 19/20 Deficit	0000	9780				302,072.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	323,743.00	323,743.00		383,634.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	716,249.00	4,592,737.00	1,797,421.00	4,561,358.00	(31,379.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	183,596.00	198,054.00	53,832.00	227,413.00	29,359.00	14.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,046.00	7,046.00	0.00	7,058.00	12.00	0.2%
Timber Yield Tax		8022	326.00	326.00	0.00	676.00	350.00	107.4%
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	933,911.00	933,911.00	0.00	989,117.00	55,206.00	5.9%
Unsecured Roll Taxes		8042	20,404.00	20,404.00	19,263.47	20,596.00	192.00	0.9%
Prior Years' Taxes		8043	496.00	496.00	0.00	632.00	136.00	27.4%
Supplemental Taxes		8044	183,670.00	183,670.00	3,932.13	187,860.00	4,190.00	2.3%
Education Revenue Augmentation Fund (ERAF)		8045	5,202,736.00	3,918,127.00	0.00	5,474,740.00	1,556,613.00	39.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,248,434.00	9,854,771.00	1,874,448.60	11,469,450.00	1,614,679.00	16.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,895,957.00)	(4,693,635.00)	(1,509,206.40)	(6,116,096.00)	(1,422,461.00)	30.3%
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			1,352,477.00	5,161,136.00	365,242.20	5,353,354.00	192,218.00	3.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	56,893.00	32,619.00	0.00	32,619.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	21,353.00	21,353.00	537.11	23,661.00	2,308.00	10.8%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	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						
All Other State Revenue	All Other	8590	4,603.00	4,603.00	0.00	4,603.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			82,849.00	58,575.00	537.11	60,883.00	2,308.00	3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	109,715.00	109,715.00	0.00	109,715.00	0.00	0.0%
Interest		8660	53,500.00	53,500.00	0.00	43,500.00	(10,000.00)	-18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	175,217.00	175,217.00	0.00	175,217.00	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%) 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	117,025.00	13,225.00	22,263.38	31,554.00	18,329.00	138.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			455,457.00	351,657.00	22,263.38	359,986.00	8,329.00	2.4%
TOTAL, REVENUES			1,890,783.00	5,571,368.00	388,042.69	5,774,223.00	202,855.00	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	881,880.00	881,880.00	263,582.54	854,986.00	26,894.00	3.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	201,112.00	201,112.00	79,555.16	238,665.00	(37,553.00)	-18.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,082,992.00	1,082,992.00	343,137.70	1,093,651.00	(10,659.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	66,477.00	66,477.00	19,373.39	79,345.00	(12,868.00)	-19.4%
Classified Support Salaries		2200	62,789.00	62,789.00	20,625.16	72,851.00	(10,062.00)	-16.0%
Classified Supervisors' and Administrators' Salaries		2300	133,623.00	133,623.00	46,049.92	133,632.00	(9.00)	0.0%
Clerical, Technical and Office Salaries		2400	188,620.00	188,620.00	61,413.21	189,440.00	(820.00)	-0.4%
Other Classified Salaries		2900	14,435.00	14,435.00	4,894.64	18,530.00	(4,095.00)	-28.4%
TOTAL, CLASSIFIED SALARIES			465,944.00	465,944.00	152,356.32	493,798.00	(27,854.00)	-6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	176,348.00	176,348.00	55,480.86	177,845.00	(1,497.00)	-0.8%
PERS		3201-3202	82,000.00	82,000.00	25,890.47	87,831.00	(5,831.00)	-7.1%
OASDI/Medicare/Alternative		3301-3302	48,401.00	48,401.00	15,716.57	50,819.00	(2,418.00)	-5.0%
Health and Welfare Benefits		3401-3402	123,136.00	123,136.00	41,409.57	127,805.00	(4,669.00)	-3.8%
Unemployment Insurance		3501-3502	742.00	742.00	236.23	759.00	(17.00)	-2.3%
Workers' Compensation		3601-3602	12,412.00	12,412.00	3,634.44	11,669.00	743.00	6.0%
OPEB, Allocated		3701-3702	9,084.00	9,084.00	(5,312.26)	9,084.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,809.00	2,809.00	1,806.66	5,881.00	(3,072.00)	-109.4%
TOTAL, EMPLOYEE BENEFITS			454,932.00	454,932.00	138,862.54	471,693.00	(16,761.00)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	17,500.00	17,500.00	0.00	17,500.00	0.00	0.0%
Books and Other Reference Materials		4200	850.00	850.00	0.00	850.00	0.00	0.0%
Materials and Supplies		4300	45,485.00	45,485.00	26,623.49	54,362.00	(8,877.00)	-19.5%
Noncapitalized Equipment		4400	63,207.00	63,207.00	28,919.70	71,354.00	(8,147.00)	-12.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			127,042.00	127,042.00	55,543.19	144,066.00	(17,024.00)	-13.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,300.00	12,300.00	1,756.70	12,450.00	(150.00)	-1.2%
Dues and Memberships		5300	10,550.00	10,550.00	10,098.73	10,600.00	(50.00)	-0.5%
Insurance		5400-5450	30,500.00	30,500.00	7,589.13	30,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	57,920.00	57,920.00	20,564.78	57,920.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,300.00	37,300.00	13,114.03	46,300.00	(9,000.00)	-24.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(179,368.00)	(179,368.00)	0.00	(179,368.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	234,860.00	234,860.00	82,812.85	322,658.00	(87,798.00)	-37.4%
Communications		5900	5,630.00	5,630.00	556.31	5,630.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			209,692.00	209,692.00	136,492.53	306,690.00	(96,998.00)	-46.3%

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	331,200.00	331,200.00	305,254.95	388,200.00	(57,000.00)	-17.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			331,200.00	331,200.00	305,254.95	388,200.00	(57,000.00)	-17.2%
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%
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	30,950.00	30,950.00	9,337.71	30,950.00	0.00	0.0%
Other Debt Service - Principal		7439	28,480.00	28,480.00	15,314.00	28,480.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,430.00	59,430.00	24,651.71	59,430.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,731,232.00	2,731,232.00	1,156,298.94	2,957,528.00	(226,296.00)	-8.3%

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	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	3,600,000.00	500,000.00	3,475,000.00	125,000.00	3.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	3,600,000.00	500,000.00	3,475,000.00	125,000.00	3.5%
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	(293,640.00)	(293,640.00)	0.00	(291,487.00)	2,153.00	-0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(293,640.00)	(293,640.00)	0.00	(291,487.00)	2,153.00	-0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(348,090.00)	(3,848,090.00)	(500,000.00)	(3,720,937.00)	127,153.00	-3.3%

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	70,245.00	70,245.00	0.00	71,849.00	1,604.00	2.3%
2) Federal Revenue		8100-8299	135,659.00	135,659.00	7,326.79	142,174.00	6,515.00	4.8%
3) Other State Revenue		8300-8599	290,171.00	290,171.00	36,241.46	291,456.00	1,285.00	0.4%
4) Other Local Revenue		8600-8799	316,802.00	316,802.00	54,004.00	353,118.00	36,316.00	11.5%
5) TOTAL, REVENUES			812,877.00	812,877.00	97,572.25	858,597.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	394,332.00	394,332.00	113,620.46	382,588.00	11,744.00	3.0%
2) Classified Salaries		2000-2999	200,973.00	200,973.00	57,508.74	212,584.00	(11,611.00)	-5.8%
3) Employee Benefits		3000-3999	422,551.00	422,551.00	54,383.30	413,081.00	9,470.00	2.2%
4) Books and Supplies		4000-4999	43,843.00	43,843.00	39,989.60	65,037.00	(21,194.00)	-48.3%
5) Services and Other Operating Expenditures		5000-5999	13,434.00	13,434.00	40,393.04	49,081.00	(35,647.00)	-265.3%
6) Capital Outlay		6000-6999	0.00	0.00	52,427.20	52,428.00	(52,428.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,350.00	65,350.00	23,074.49	65,350.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,140,483.00	1,140,483.00	381,396.83	1,240,149.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(327,606.00)	(327,606.00)	(283,824.58)	(381,552.00)		
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	293,640.00	293,640.00	0.00	291,487.00	(2,153.00)	-0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			293,640.00	293,640.00	0.00	291,487.00		

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)			(33,966.00)	(33,966.00)	(283,824.58)	(90,065.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	313,662.00	313,662.00		349,019.00	35,357.00	11.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			313,662.00	313,662.00		349,019.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			313,662.00	313,662.00		349,019.00		
2) Ending Balance, June 30 (E + F1e)			279,696.00	279,696.00		258,954.00		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	279,696.00	279,696.00		258,954.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	70,245.00	70,245.00	0.00	71,849.00	1,604.00	2.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			70,245.00	70,245.00	0.00	71,849.00	1,604.00	2.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	69,770.00	69,770.00	0.00	76,961.00	7,191.00	10.3%
Special Education Discretionary Grants		8182	30,218.00	30,218.00	1,091.60	19,332.00	(10,886.00)	-36.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	29,671.00	29,671.00	4,450.71	29,671.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	6,000.00	6,000.00	1,574.48	6,000.00	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)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	210.00	210.00	210.00	New
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	10,000.00	10,000.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			135,659.00	135,659.00	7,326.79	142,174.00	6,515.00	4.8%
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	3,700.00	3,700.00	0.00	3,700.00	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		
Lottery - Unrestricted and Instructional Materic		8560	7,020.00	7,020.00	1,011.46	8,305.00	1,285.00	18.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	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%
All Other State Revenue	All Other	8590	279,451.00	279,451.00	35,230.00	279,451.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			290,171.00	290,171.00	36,241.46	291,456.00	1,285.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	158,425.00	158,425.00	0.00	150,000.00	(8,425.00)	-5.3%
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	0.00	0.00	0.00	62,803.00	62,803.00	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	158,377.00	158,377.00	54,004.00	140,315.00	(18,062.00)	-11.4%
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			316,802.00	316,802.00	54,004.00	353,118.00	36,316.00	11.5%
TOTAL, REVENUES			812,877.00	812,877.00	97,572.25	858,597.00	45,720.00	5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	216,373.00	216,373.00	60,570.79	207,969.00	8,404.00	3.9%
Certificated Pupil Support Salaries		1200	52,999.00	52,999.00	11,396.31	49,659.00	3,340.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	124,960.00	124,960.00	41,653.36	124,960.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			394,332.00	394,332.00	113,620.46	382,588.00	11,744.00	3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	102,435.00	102,435.00	28,546.36	103,506.00	(1,071.00)	-1.0%
Classified Support Salaries		2200	98,538.00	98,538.00	28,962.38	109,078.00	(10,540.00)	-10.7%
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			200,973.00	200,973.00	57,508.74	212,584.00	(11,611.00)	-5.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	283,257.00	283,257.00	18,367.18	281,369.00	1,888.00	0.7%
PERS		3201-3202	35,218.00	35,218.00	10,314.83	37,900.00	(2,682.00)	-7.6%
OASDI/Medicare/Alternative		3301-3302	20,610.00	20,610.00	5,860.41	21,194.00	(584.00)	-2.8%
Health and Welfare Benefits		3401-3402	75,362.00	75,362.00	18,257.88	67,063.00	8,299.00	11.0%
Unemployment Insurance		3501-3502	293.00	293.00	82.45	291.00	2.00	0.7%
Workers' Compensation		3601-3602	4,873.00	4,873.00	1,260.34	4,401.00	472.00	9.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,938.00	2,938.00	240.21	863.00	2,075.00	70.6%
TOTAL, EMPLOYEE BENEFITS			422,551.00	422,551.00	54,383.30	413,081.00	9,470.00	2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	40,522.00	40,522.00	39,850.19	61,832.00	(21,310.00)	-52.6%
Noncapitalized Equipment		4400	3,321.00	3,321.00	139.41	3,205.00	116.00	3.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,843.00	43,843.00	39,989.60	65,037.00	(21,194.00)	-48.3%
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	17,445.00	17,445.00	1,526.77	17,807.00	(362.00)	-2.1%
Dues and Memberships		5300	1,108.00	1,108.00	1,145.91	1,108.00	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	700.00	700.00	141.81	700.00	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	(188,553.00)	(188,553.00)	0.00	(188,553.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	182,734.00	182,734.00	37,578.55	218,019.00	(35,285.00)	-19.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,434.00	13,434.00	40,393.04	49,081.00	(35,647.00)	-265.3%

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	52,427.20	52,428.00	(52,428.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	52,427.20	52,428.00	(52,428.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	11,200.00	11,200.00	0.00	11,200.00	0.00	0.0%
Payments to County Offices		7142	8,000.00	8,000.00	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	22,350.00	22,350.00	11,267.88	22,350.00	0.00	0.0%
Other Debt Service - Principal		7439	23,800.00	23,800.00	11,806.61	23,800.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			65,350.00	65,350.00	23,074.49	65,350.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,140,483.00	1,140,483.00	381,396.83	1,240,149.00	(99,666.00)	-8.7%

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)
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	293,640.00	293,640.00	0.00	291,487.00	(2,153.00)	-0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			293,640.00	293,640.00	0.00	291,487.00	(2,153.00)	-0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			293,640.00	293,640.00	0.00	291,487.00	2,153.00	-0.7%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,422,722.00	5,231,381.00	365,242.20	5,425,203.00	193,822.00	3.7%
2) Federal Revenue		8100-8299	135,659.00	135,659.00	7,326.79	142,174.00	6,515.00	4.8%
3) Other State Revenue		8300-8599	373,020.00	348,746.00	36,778.57	352,339.00	3,593.00	1.0%
4) Other Local Revenue		8600-8799	772,259.00	668,459.00	76,267.38	713,104.00	44,645.00	6.7%
5) TOTAL, REVENUES			2,703,660.00	6,384,245.00	485,614.94	6,632,820.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,477,324.00	1,477,324.00	456,758.16	1,476,239.00	1,085.00	0.1%
2) Classified Salaries		2000-2999	666,917.00	666,917.00	209,865.06	706,382.00	(39,465.00)	-5.9%
3) Employee Benefits		3000-3999	877,483.00	877,483.00	193,245.84	884,774.00	(7,291.00)	-0.8%
4) Books and Supplies		4000-4999	170,885.00	170,885.00	95,532.79	209,103.00	(38,218.00)	-22.4%
5) Services and Other Operating Expenditures		5000-5999	223,126.00	223,126.00	176,885.57	355,771.00	(132,645.00)	-59.4%
6) Capital Outlay		6000-6999	331,200.00	331,200.00	357,682.15	440,628.00	(109,428.00)	-33.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	124,780.00	124,780.00	47,726.20	124,780.00	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			3,871,715.00	3,871,715.00	1,537,695.77	4,197,677.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,168,055.00)	2,512,530.00	(1,052,080.83)	2,435,143.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	3,600,000.00	500,000.00	3,475,000.00	125,000.00	3.5%
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			(54,450.00)	(3,554,450.00)	(500,000.00)	(3,429,450.00)		

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)			(1,222,505.00)	(1,041,920.00)	(1,552,080.83)	(994,307.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,161,234.00	3,161,234.00		3,795,902.00	634,668.00	20.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,161,234.00	3,161,234.00		3,795,902.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,161,234.00	3,161,234.00		3,795,902.00		
2) Ending Balance, June 30 (E + F1e)			1,938,729.00	2,119,314.00		2,801,595.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	279,696.00	279,696.00		258,954.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	706,176.00	706,176.00		706,176.00		
d) Assigned								
Other Assignments		9780	628,414.00	808,999.00		1,452,131.00		
Awning	0000	9780	7,913.00					
Wellness Fund	0000	9780	146.00					
Library Author Fund	0000	9780	800.00					
Library Book Fair Fund	0000	9780	5,813.00					
STEM Donations	0000	9780	603.00					
Music Donations	0000	9780	1,300.00					
Additional REU 10 % - BP3100.2	0000	9780	611,839.00					
Awning	0000	9780		7,913.00				
Wellness Fund	0000	9780		148.00				
Library Author Funds	0000	9780		800.00				
Library Book Fair Fund	0000	9780		5,813.00				
STEM Donations	0000	9780		603.00				
Music Donations	0000	9780		1,300.00				
Additional 10% REU - BP3100.2 NES a	0000	9780		611,839.00				
Reserve For 19/20 Deficit	0000	9780		166,125.00				
Certificated Salaries	1400	9780		14,458.00				
Awning	0000	9780				8,107.00		
Wellness Fund	0000	9780				170.00		
Library Author Funds	0000	9780				800.00		
Library Book Fair Funds	0000	9780				4,930.00		
STEM Donations	0000	9780				230.00		
Music Donations	0000	9780				3,396.00		
Additional 10% REU - BP3100.2	0000	9780				632,426.00		
Reserve Transistion Year - No Basic A	0000	9780				500,000.00		
Reserve Towards 19/20 Deficit	0000	9780				302,072.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	323,743.00	323,743.00		383,634.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	716,249.00	4,592,737.00	1,797,421.00	4,561,358.00	(31,379.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	183,596.00	198,054.00	53,832.00	227,413.00	29,359.00	14.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,046.00	7,046.00	0.00	7,058.00	12.00	0.2%
Timber Yield Tax		8022	326.00	326.00	0.00	676.00	350.00	107.4%
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	933,911.00	933,911.00	0.00	989,117.00	55,206.00	5.9%
Unsecured Roll Taxes		8042	20,404.00	20,404.00	19,263.47	20,596.00	192.00	0.9%
Prior Years' Taxes		8043	496.00	496.00	0.00	632.00	136.00	27.4%
Supplemental Taxes		8044	183,670.00	183,670.00	3,932.13	187,860.00	4,190.00	2.3%
Education Revenue Augmentation Fund (ERAF)		8045	5,202,736.00	3,918,127.00	0.00	5,474,740.00	1,556,613.00	39.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,248,434.00	9,854,771.00	1,874,448.60	11,469,450.00	1,614,679.00	16.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,895,957.00)	(4,693,635.00)	(1,509,206.40)	(6,116,096.00)	(1,422,461.00)	30.3%
Property Taxes Transfers		8097	70,245.00	70,245.00	0.00	71,849.00	1,604.00	2.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,422,722.00	5,231,381.00	365,242.20	5,425,203.00	193,822.00	3.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	69,770.00	69,770.00	0.00	76,961.00	7,191.00	10.3%
Special Education Discretionary Grants		8182	30,218.00	30,218.00	1,091.60	19,332.00	(10,886.00)	-36.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	29,671.00	29,671.00	4,450.71	29,671.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	6,000.00	6,000.00	1,574.48	6,000.00	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)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	210.00	210.00	210.00	New
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	10,000.00	10,000.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			135,659.00	135,659.00	7,326.79	142,174.00	6,515.00	4.8%
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	3,700.00	3,700.00	0.00	3,700.00	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	56,893.00	32,619.00	0.00	32,619.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	28,373.00	28,373.00	1,548.57	31,966.00	3,593.00	12.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	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%
All Other State Revenue	All Other	8590	284,054.00	284,054.00	35,230.00	284,054.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			373,020.00	348,746.00	36,778.57	352,339.00	3,593.00	1.0%

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	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	109,715.00	109,715.00	0.00	109,715.00	0.00	0.0%
Interest		8660	53,500.00	53,500.00	0.00	43,500.00	(10,000.00)	-18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	333,642.00	333,642.00	0.00	325,217.00	(8,425.00)	-2.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	117,025.00	13,225.00	22,263.38	94,357.00	81,132.00	613.5%
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	158,377.00	158,377.00	54,004.00	140,315.00	(18,062.00)	-11.4%
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			772,259.00	668,459.00	76,267.38	713,104.00	44,645.00	6.7%
TOTAL, REVENUES			2,703,660.00	6,384,245.00	485,614.94	6,632,820.00	248,575.00	3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,098,253.00	1,098,253.00	324,153.33	1,062,955.00	35,298.00	3.2%
Certificated Pupil Support Salaries		1200	52,999.00	52,999.00	11,396.31	49,659.00	3,340.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	326,072.00	326,072.00	121,208.52	363,625.00	(37,553.00)	-11.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,477,324.00	1,477,324.00	456,758.16	1,476,239.00	1,085.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	168,912.00	168,912.00	47,919.75	182,851.00	(13,939.00)	-8.3%
Classified Support Salaries		2200	161,327.00	161,327.00	49,587.54	181,929.00	(20,602.00)	-12.8%
Classified Supervisors' and Administrators' Salaries		2300	133,623.00	133,623.00	46,049.92	133,632.00	(9.00)	0.0%
Clerical, Technical and Office Salaries		2400	188,620.00	188,620.00	61,413.21	189,440.00	(820.00)	-0.4%
Other Classified Salaries		2900	14,435.00	14,435.00	4,894.64	18,530.00	(4,095.00)	-28.4%
TOTAL, CLASSIFIED SALARIES			666,917.00	666,917.00	209,865.06	706,382.00	(39,465.00)	-5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	459,605.00	459,605.00	73,848.04	459,214.00	391.00	0.1%
PERS		3201-3202	117,218.00	117,218.00	36,205.30	125,731.00	(8,513.00)	-7.3%
OASDI/Medicare/Alternative		3301-3302	69,011.00	69,011.00	21,576.98	72,013.00	(3,002.00)	-4.4%
Health and Welfare Benefits		3401-3402	198,498.00	198,498.00	59,667.45	194,868.00	3,630.00	1.8%
Unemployment Insurance		3501-3502	1,035.00	1,035.00	318.68	1,050.00	(15.00)	-1.4%
Workers' Compensation		3601-3602	17,285.00	17,285.00	4,894.78	16,070.00	1,215.00	7.0%
OPEB, Allocated		3701-3702	9,084.00	9,084.00	(5,312.26)	9,084.00	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	5,747.00	5,747.00	2,046.87	6,744.00	(997.00)	-17.3%
TOTAL, EMPLOYEE BENEFITS			877,483.00	877,483.00	193,245.84	884,774.00	(7,291.00)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	17,500.00	17,500.00	0.00	17,500.00	0.00	0.0%
Books and Other Reference Materials		4200	850.00	850.00	0.00	850.00	0.00	0.0%
Materials and Supplies		4300	86,007.00	86,007.00	66,473.68	116,194.00	(30,187.00)	-35.1%
Noncapitalized Equipment		4400	66,528.00	66,528.00	29,059.11	74,559.00	(8,031.00)	-12.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			170,885.00	170,885.00	95,532.79	209,103.00	(38,218.00)	-22.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,745.00	29,745.00	3,283.47	30,257.00	(512.00)	-1.7%
Dues and Memberships		5300	11,658.00	11,658.00	11,244.64	11,708.00	(50.00)	-0.4%
Insurance		5400-5450	30,500.00	30,500.00	7,589.13	30,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	57,920.00	57,920.00	20,564.78	57,920.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,000.00	38,000.00	13,255.84	47,000.00	(9,000.00)	-23.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(367,921.00)	(367,921.00)	0.00	(367,921.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	417,594.00	417,594.00	120,391.40	540,677.00	(123,083.00)	-29.5%
Communications		5900	5,630.00	5,630.00	556.31	5,630.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			223,126.00	223,126.00	176,885.57	355,771.00	(132,645.00)	-59.4%

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)
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	52,427.20	52,428.00	(52,428.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	331,200.00	331,200.00	305,254.95	388,200.00	(57,000.00)	-17.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			331,200.00	331,200.00	357,682.15	440,628.00	(109,428.00)	-33.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	11,200.00	11,200.00	0.00	11,200.00	0.00	0.0%
Payments to County Offices		7142	8,000.00	8,000.00	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	53,300.00	53,300.00	20,605.59	53,300.00	0.00	0.0%
Other Debt Service - Principal		7439	52,280.00	52,280.00	27,120.61	52,280.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			124,780.00	124,780.00	47,726.20	124,780.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,871,715.00	3,871,715.00	1,537,695.77	4,197,677.00	(325,962.00)	-8.4%

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	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	3,600,000.00	500,000.00	3,475,000.00	125,000.00	3.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	3,600,000.00	500,000.00	3,475,000.00	125,000.00	3.5%
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)			(54,450.00)	(3,554,450.00)	(500,000.00)	(3,429,450.00)	(125,000.00)	-3.5%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
6512	Special Ed: Mental Health Services	248,579.00
9010	Other Restricted Local	10,375.00
Total, Restricted Balance		<u>258,954.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,515,646.00	2,532,597.00	648,722.57	2,230,355.00	(302,242.00)	-11.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	288,951.00	241,598.00	2,203.70	243,191.00	1,593.00	0.7%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,810,097.00	2,779,695.00	650,926.27	2,479,046.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	953,986.00	953,986.00	278,432.49	876,692.00	77,294.00	8.1%
2) Classified Salaries		2000-2999	248,100.00	248,100.00	77,829.05	249,635.00	(1,535.00)	-0.6%
3) Employee Benefits		3000-3999	490,685.00	490,685.00	108,413.22	467,494.00	23,191.00	4.7%
4) Books and Supplies		4000-4999	185,850.00	185,850.00	80,228.99	191,003.00	(5,153.00)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	585,856.00	585,856.00	75,693.83	652,563.00	(66,707.00)	-11.4%
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	138,669.00	138,669.00	0.00	138,669.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,603,146.00	2,603,146.00	620,597.58	2,576,056.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			206,951.00	176,549.00	30,328.69	(97,010.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,550.00)	(45,550.00)	0.00	(45,550.00)		

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)			161,401.00	130,999.00	30,328.69	(142,560.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	349,696.00	349,696.00	208,595.00	(141,101.00)	-40.3%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				349,696.00	349,696.00	208,595.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				349,696.00	349,696.00	208,595.00		
2) Ending Balance, June 30 (E + F1e)				511,097.00	480,695.00	66,035.00		
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 Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	511,097.00	480,695.00	66,035.00		
Reserve for Economic Uncertainty			0000	35,647.00				
Reserve Towards 19/20 Deficit			0000	475,450.00				
Reserve Towards Deficit			0000		414,777.00			
Reserve for Economic Uncertainty			0000		35,647.00			
Certificated Salaries			1400		30,271.00			
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,210,087.00	1,364,219.00	333,044.00	1,065,062.00	(299,157.00)	-21.9%
Education Protection Account State Aid - Current Year		8012	384,392.00	414,663.00	108,080.00	366,837.00	(47,826.00)	-11.5%
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	921,167.00	753,715.00	207,598.57	798,456.00	44,741.00	5.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,515,646.00	2,532,597.00	648,722.57	2,230,355.00	(302,242.00)	-11.9%
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%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	106,643.00	59,290.00	0.00	59,290.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	58,855.00	58,855.00	2,203.70	60,448.00	1,593.00	2.7%
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, 6695	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%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	123,453.00	123,453.00	0.00	123,453.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			288,951.00	241,598.00	2,203.70	243,191.00	1,593.00	0.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
TOTAL, REVENUES			2,810,097.00	2,779,695.00	650,926.27	2,479,046.00		

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	745,238.00	745,238.00	221,367.61	705,498.00	39,740.00	5.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	208,748.00	208,748.00	57,064.88	171,194.00	37,554.00	18.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			953,986.00	953,986.00	278,432.49	876,692.00	77,294.00	8.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,717.00	5,717.00	2,206.62	8,091.00	(2,374.00)	-41.5%
Classified Support Salaries		2200	55,017.00	55,017.00	16,738.54	55,916.00	(899.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	156,634.00	156,634.00	50,294.68	154,134.00	2,500.00	1.6%
Clerical, Technical and Office Salaries		2400	30,732.00	30,732.00	8,589.21	31,494.00	(762.00)	-2.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			248,100.00	248,100.00	77,829.05	249,635.00	(1,535.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	278,367.00	278,367.00	44,914.81	265,850.00	12,517.00	4.5%
PERS		3201-3202	42,792.00	42,792.00	13,871.48	43,944.00	(1,152.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	30,908.00	30,908.00	9,523.24	30,364.00	544.00	1.8%
Health and Welfare Benefits		3401-3402	124,880.00	124,880.00	35,693.28	113,417.00	11,463.00	9.2%
Unemployment Insurance		3501-3502	572.00	572.00	170.98	542.00	30.00	5.2%
Workers' Compensation		3601-3602	9,572.00	9,572.00	2,622.62	8,300.00	1,272.00	13.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,594.00	3,594.00	1,616.81	5,077.00	(1,483.00)	-41.3%
TOTAL, EMPLOYEE BENEFITS			490,685.00	490,685.00	108,413.22	467,494.00	23,191.00	4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	31,500.00	31,500.00	0.00	31,500.00	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	88,870.00	88,870.00	39,875.27	97,348.00	(8,478.00)	-9.5%
Noncapitalized Equipment		4400	65,480.00	65,480.00	40,353.72	62,155.00	3,325.00	5.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			185,850.00	185,850.00	80,228.99	191,003.00	(5,153.00)	-2.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,290.00	3,290.00	280.00	8,370.00	(5,080.00)	-154.4%
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	75,980.00	75,980.00	22,370.20	76,153.00	(173.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,300.00	21,300.00	4,182.13	21,300.00	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	367,921.00	367,921.00	0.00	367,921.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	115,895.00	115,895.00	48,797.70	177,349.00	(61,454.00)	-53.0%
Communications		5900	1,470.00	1,470.00	63.80	1,470.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			585,856.00	585,856.00	75,693.83	652,563.00	(66,707.00)	-11.4%

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 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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	72,216.00	72,216.00	0.00	72,216.00	0.00	0.0%
Other Debt Service - Principal		7439	66,453.00	66,453.00	0.00	66,453.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			138,669.00	138,669.00	0.00	138,669.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,603,146.00	2,603,146.00	620,597.58	2,576,056.00		

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

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,000.00	55,000.00	2,393.84	55,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,000.00	5,000.00	181.48	5,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,350.00	65,350.00	14,365.68	65,350.00	0.00	0.0%
5) TOTAL, REVENUES			125,350.00	125,350.00	16,941.00	125,350.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,388.00	51,388.00	13,973.63	50,114.00	1,274.00	2.5%
3) Employee Benefits		3000-3999	21,037.00	21,037.00	5,658.16	20,654.00	383.00	1.8%
4) Books and Supplies		4000-4999	52,600.00	52,600.00	11,016.22	52,600.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,800.00	2,800.00	1,818.00	3,800.00	(1,000.00)	-35.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			127,825.00	127,825.00	32,466.01	127,168.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,475.00)	(2,475.00)	(15,525.01)	(1,818.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,475.00)	(2,475.00)	(15,525.01)	(1,818.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	17,707.00	17,707.00	32,838.00	15,131.00	85.5%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				17,707.00	17,707.00	32,838.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				17,707.00	17,707.00	32,838.00		
2) Ending Balance, June 30 (E + F1e)				15,232.00	15,232.00	31,020.00		
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 Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	15,232.00	15,232.00	31,020.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	55,000.00	55,000.00	2,393.84	55,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,000.00	55,000.00	2,393.84	55,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,000.00	5,000.00	181.48	5,000.00	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			5,000.00	5,000.00	181.48	5,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	65,000.00	65,000.00	14,365.68	65,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350.00	350.00	0.00	350.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,350.00	65,350.00	14,365.68	65,350.00	0.00	0.0%
TOTAL, REVENUES			125,350.00	125,350.00	16,941.00	125,350.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	10,304.00	10,304.00	2,768.90	9,030.00	1,274.00	12.4%
Classified Supervisors' and Administrators' Salaries		2300	41,084.00	41,084.00	11,204.73	41,084.00	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			51,388.00	51,388.00	13,973.63	50,114.00	1,274.00	2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,679.00	7,679.00	2,023.80	7,423.00	256.00	3.3%
OASDI/Medicare/Alternative		3301-3302	3,813.00	3,813.00	1,036.63	3,715.00	98.00	2.6%
Health and Welfare Benefits		3401-3402	9,084.00	9,084.00	2,477.46	9,084.00	0.00	0.0%
Unemployment Insurance		3501-3502	25.00	25.00	6.77	24.00	1.00	4.0%
Workers' Compensation		3601-3602	419.00	419.00	104.32	374.00	45.00	10.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17.00	17.00	9.18	34.00	(17.00)	-100.0%
TOTAL, EMPLOYEE BENEFITS			21,037.00	21,037.00	5,658.16	20,654.00	383.00	1.8%
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	3,600.00	3,600.00	637.13	3,600.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food		4700	48,000.00	48,000.00	10,379.09	48,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			52,600.00	52,600.00	11,016.22	52,600.00	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	800.00	800.00	0.00	800.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	2,000.00	1,818.00	3,000.00	(1,000.00)	-50.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,800.00	2,800.00	1,818.00	3,800.00	(1,000.00)	-35.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			127,825.00	127,825.00	32,466.01	127,168.00		

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

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	31,020.00
Total, Restricted Balance		<u>31,020.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	4,600.00	0.00	4,600.00	0.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	0.00	4,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	4,498.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	165,000.00	165,000.00	56,383.40	93,000.00	72,000.00	43.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			165,000.00	165,000.00	60,881.40	93,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,400.00)	(160,400.00)	(60,881.40)	(88,400.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,400.00)	(60,400.00)	(60,881.40)	11,600.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	143,407.00	143,407.00		385,774.00	242,367.00	169.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,407.00	143,407.00		385,774.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,407.00	143,407.00		385,774.00		
2) Ending Balance, June 30 (E + F1e)			83,007.00	83,007.00		397,374.00		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Deferred Maintenance	0000	9780	83,007.00					
Deferred Maintenance	0000	9780		83,007.00				
Reserve For 19/20 Def Maintenance	0000	9780				58,500.00		
Reserve For 20/21 Def Maintenance	0000	9780				45,900.00		
Reserve For 21/22 Def Maintenance	0000	9780				72,300.00		
Reserve For 22/23 Def Maintenance	0000	9780				46,800.00		
Reserve For Future Def Maintenance	0000	9780				173,874.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	4,498.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	4,498.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	165,000.00	165,000.00	56,383.40	93,000.00	72,000.00	43.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			165,000.00	165,000.00	56,383.40	93,000.00	72,000.00	43.6%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			165,000.00	165,000.00	60,881.40	93,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	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)			100,000.00	100,000.00	0.00	100,000.00		

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,100.00	15,100.00	1,094.84	15,100.00	0.00	0.0%
5) TOTAL, REVENUES			15,100.00	15,100.00	1,094.84	15,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	16,502.00	16,502.00	16,534.58	16,502.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,502.00	16,502.00	16,534.58	16,502.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,402.00)	(1,402.00)	(15,439.74)	(1,402.00)		
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)			(1,402.00)	(1,402.00)	(15,439.74)	(1,402.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,835.00	16,835.00		14,078.00	(2,757.00)	-16.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,835.00	16,835.00		14,078.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,835.00	16,835.00		14,078.00		
2) Ending Balance, June 30 (E + F1e)			15,433.00	15,433.00		12,676.00		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	14,688.00	14,688.00		11,832.00		
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	745.00	745.00		844.00		
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	100.00	100.00	0.00	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 Mitigation/Developer Fees		8681	15,000.00	15,000.00	1,094.84	15,000.00	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			15,100.00	15,100.00	1,094.84	15,100.00	0.00	0.0%
TOTAL, REVENUES			15,100.00	15,100.00	1,094.84	15,100.00		

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								
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	522.00	522.00	567.78	522.00	0.00	0.0%
Other Debt Service - Principal		7439	15,980.00	15,980.00	15,966.80	15,980.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,502.00	16,502.00	16,534.58	16,502.00	0.00	0.0%
TOTAL EXPENDITURES			16,502.00	16,502.00	16,534.58	16,502.00		

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	2018/19 Projected Year Totals
9010	Other Restricted Local	11,832.00
Total, Restricted Balance		<u>11,832.00</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	5,000.00	5,000.00	0.00	15,000.00	10,000.00	200.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.00	15,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	107,654.10	286,592.00	(281,592.00)	-5631.8%
6) Capital Outlay		6000-6999	150,345.00	3,650,345.00	3,196,878.98	6,943,976.00	(3,293,631.00)	-90.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			155,345.00	3,655,345.00	3,304,533.08	7,230,568.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(150,345.00)	(3,650,345.00)	(3,304,533.08)	(7,215,568.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,500,000.00	500,000.00	3,375,000.00	(125,000.00)	-3.6%
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	3,500,000.00	500,000.00	3,375,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(150,345.00)	(150,345.00)	(2,804,533.08)	(3,840,568.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	154,970.00	154,970.00		3,840,568.00	3,685,598.00	2378.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,970.00	154,970.00		3,840,568.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,970.00	154,970.00		3,840,568.00		
2) Ending Balance, June 30 (E + F1e)			4,625.00	4,625.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,625.00	4,625.00		0.00		
Phase III	0000	9780	4,625.00					
Phase III	0000	9780		4,625.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.00	15,000.00	10,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.00	15,000.00	10,000.00	200.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.00	15,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	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	5,000.00	5,000.00	107,654.10	286,592.00	(281,592.00)	-5631.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	107,654.10	286,592.00	(281,592.00)	-5631.8%

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	10,780.00	10,780.00	(10,780.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,345.00	3,550,345.00	3,156,818.93	6,873,196.00	(3,322,851.00)	-93.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	100,000.00	29,280.05	60,000.00	40,000.00	40.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,345.00	3,650,345.00	3,196,878.98	6,943,976.00	(3,293,631.00)	-90.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			155,345.00	3,655,345.00	3,304,533.08	7,230,568.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	3,500,000.00	500,000.00	3,375,000.00	(125,000.00)	-3.6%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,500,000.00	500,000.00	3,375,000.00	(125,000.00)	-3.6%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	3,500,000.00	500,000.00	3,375,000.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	151.58	151.58	174.00	174.05	22.47	15%
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)	151.58	151.58	174.00	174.05	22.47	15%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	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)	151.58	151.58	174.00	174.05	22.47	15%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	308.49	308.49	308.49	272.91	(35.58)	-12%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	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)	308.49	308.49	308.49	272.91	(35.58)	-12%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	308.49	308.49	308.49	272.91	(35.58)	-12%

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH			5,794,472.00	5,429,203.00	2,982,665.00	2,952,399.00	2,351,567.00	2,117,424.00	2,875,243.00	2,687,458.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		309,479.00	309,479.00	675,232.00	557,063.00	557,063.00	675,232.00	577,063.00	231,417.00
Property Taxes	8020-8079		53.00	0.00	0.00	23,142.00	0.00	854,311.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(348,279.00)	(696,557.00)	(464,371.00)	(528,708.00)	(528,709.00)	(528,709.00)	(528,709.00)
Federal Revenue	8100-8299					7,327.00				17,400.00
Other State Revenue	8300-8599					36,779.00	30,000.00	55,187.00	30,000.00	30,000.00
Other Local Revenue	8600-8799		13,600.00	11,154.00	22,836.00	28,678.00	19,373.00	19,373.00	19,373.00	19,373.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			323,132.00	(27,646.00)	1,511.00	188,618.00	77,728.00	1,075,394.00	115,127.00	(247,919.00)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		84,213.00	121,011.00	128,048.00	123,486.00	126,731.00	126,393.00	126,394.00	129,394.00
Classified Salaries	2000-2999		28,218.00	60,385.00	60,027.00	61,234.00	65,776.00	60,534.00	60,534.00	60,534.00
Employee Benefits	3000-3999		29,088.00	55,683.00	51,715.00	56,760.00	58,479.00	71,150.00	71,150.00	71,150.00
Books and Supplies	4000-4999		49,509.00	11,513.00	18,407.00	16,104.00	14,152.00	14,331.00	14,331.00	14,331.00
Services	5000-5999		36,939.00	50,594.00	34,289.00	55,064.00	44,264.00	19,103.00	19,103.00	19,103.00
Capital Outlay	6000-6599		20,829.00	251,756.00	10,865.00	74,232.00	3,133.00	11,400.00	11,400.00	11,400.00
Other Outgo	7000-7499				47,727.00			14,664.00		
Interfund Transfers Out	7600-7629					500,000.00				
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			248,796.00	550,942.00	351,078.00	886,880.00	312,535.00	317,575.00	302,912.00	305,912.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	0.00	610.00	84,221.00	318,969.00	97,421.00				
Due From Other Funds	9310			222,461.00						
Stores	9320									
Prepaid Expenditures	9330	0.00	60,437.00		0.00	2,777.00				
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	61,047.00	306,682.00	318,969.00	100,198.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	500,652.00	8,051.00	(332.00)	(47.00)	(664.00)			
Due To Other Funds	9610			2,166,581.00						
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690					2,815.00				
SUBTOTAL		0.00	500,652.00	2,174,632.00	(332.00)	2,768.00	(664.00)	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(439,605.00)	(1,867,950.00)	319,301.00	97,430.00	664.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(365,269.00)	(2,446,538.00)	(30,266.00)	(600,832.00)	(234,143.00)	757,819.00	(187,785.00)	(553,831.00)
F. ENDING CASH (A + E)			5,429,203.00	2,982,665.00	2,952,399.00	2,351,567.00	2,117,424.00	2,875,243.00	2,687,458.00	2,133,627.00
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									
		2,133,627.00	1,952,399.00	1,390,691.00	811,609.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	268,242.00	231,417.00	231,417.00	165,667.00			4,788,771.00	4,788,771.00
	8020-8079	601,261.00	0.00	0.00	5,201,912.00			6,680,679.00	6,680,679.00
	8080-8099	(822,379.00)	(556,960.00)	(556,960.00)	(483,906.00)			(6,044,247.00)	(6,044,247.00)
	8100-8299		17,374.00		0.00	100,073.00		142,174.00	142,174.00
	8300-8599	55,187.00	30,000.00	30,000.00	55,186.00			352,339.00	352,339.00
	8600-8799	19,373.00	19,373.00	19,373.00	167,578.00	333,647.00		713,104.00	713,104.00
	8910-8929				45,550.00			45,550.00	45,550.00
	8930-8979							0.00	0.00
TOTAL RECEIPTS		121,684.00	(258,796.00)	(276,170.00)	5,151,987.00	433,720.00	0.00	6,678,370.00	6,678,370.00
C. DISBURSEMENTS									
	1000-1999	126,394.00	126,394.00	126,394.00	126,391.00	4,996.00		1,476,239.00	1,476,239.00
	2000-2999	60,534.00	60,534.00	60,534.00	60,537.00	7,001.00		706,382.00	706,382.00
	3000-3999	71,150.00	71,150.00	71,150.00	71,149.00	135,000.00		884,774.00	884,774.00
	4000-4999	14,331.00	14,331.00	14,331.00	13,432.00			209,103.00	209,103.00
	5000-5999	19,103.00	19,103.00	19,103.00	20,003.00			355,771.00	355,771.00
	6000-6599	11,400.00	11,400.00	11,400.00	11,413.00			440,628.00	440,628.00
	7000-7499				62,389.00			124,780.00	124,780.00
	7600-7629				2,975,000.00			3,475,000.00	3,475,000.00
	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		302,912.00	302,912.00	302,912.00	3,340,314.00	146,997.00	0.00	7,672,677.00	7,672,677.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199							0.00	
	9200-9299							501,221.00	
	9310							222,461.00	
	9320							0.00	
	9330							63,214.00	
	9340							0.00	
	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	786,896.00	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599				108,410.00			616,070.00	
	9610							2,166,581.00	
	9640							0.00	
	9650							0.00	
	9690							2,815.00	
SUBTOTAL		0.00	0.00	0.00	108,410.00	0.00	0.00	2,785,466.00	
<u>Nonoperating</u>									
	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(108,410.00)	0.00	0.00	(1,998,570.00)	
E. NET INCREASE/DECREASE (B - C + D)		(181,228.00)	(561,708.00)	(579,082.00)	1,703,263.00	286,723.00	0.00	(2,992,877.00)	(994,307.00)
F. ENDING CASH (A + E)		1,952,399.00	1,390,691.00	811,609.00	2,514,872.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,801,595.00	

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) 302,376.00
- 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) 4,349,756.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.95%

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)	304,057.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	99,677.00
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)	48,041.39
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,105.05
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)	452,880.44
9. Carry-Forward Adjustment (Part IV, Line F)	83,135.41
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	536,015.85

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,226,572.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	792,298.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	304,296.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	15,826.00
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)	352,332.00
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)	251,887.00
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)	643,201.61
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	14,794.95
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)	127,168.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,728,375.56

**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) 9.91%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18) 9.36%

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>452,880.44</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>72,485.56</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.72%) times Part III, Line B18); zero if negative	<u>83,135.41</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.72%) 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>83,135.41</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>83,135.41</u>

Approved indirect cost rate: 7.72%
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)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,353,354.00	-70.19%	1,595,831.00	0.00%	1,595,831.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	60,883.00	-48.94%	31,087.00	-5.20%	29,470.00
4. Other Local Revenues	8600-8799	359,986.00	-11.11%	319,986.00	0.00%	319,986.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(291,487.00)	-15.58%	(246,061.00)	5.00%	(258,364.00)
6. Total (Sum lines A1 thru A5c)		5,528,286.00	-68.41%	1,746,393.00	-0.80%	1,732,473.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,093,651.00		1,109,180.00
b. Step & Column Adjustment				20,779.00		21,074.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,250.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,093,651.00	1.42%	1,109,180.00	1.90%	1,130,254.00
2. Classified Salaries						
a. Base Salaries				493,798.00		508,412.00
b. Step & Column Adjustment				14,814.00		15,252.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(200.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	493,798.00	2.96%	508,412.00	3.00%	523,664.00
3. Employee Benefits	3000-3999	471,693.00	6.63%	502,957.00	7.10%	538,643.00
4. Books and Supplies	4000-4999	144,066.00	-5.90%	135,566.00	0.00%	135,566.00
5. Services and Other Operating Expenditures	5000-5999	306,690.00	45.36%	445,790.00	-20.19%	355,790.00
6. Capital Outlay	6000-6999	388,200.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	59,430.00	0.00%	59,430.00	0.00%	59,430.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,475,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,432,528.00	-57.07%	2,761,335.00	-0.65%	2,743,347.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(904,242.00)		(1,014,942.00)		(1,010,874.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,446,883.00		2,542,641.00		1,527,699.00
2. Ending Fund Balance (Sum lines C and D1)		2,542,641.00		1,527,699.00		516,825.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	706,176.00		197,092.00		192,550.00
d. Assigned	9780	1,452,131.00		1,007,599.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	383,634.00		322,308.00		323,575.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,542,641.00		1,527,699.00		516,825.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	383,634.00		322,308.00		323,575.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		383,634.00		322,308.00		323,575.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
.Notes:						
(A) School District Basic Aid Supplement Charter School Funding is not reflected in 19/20 or 20/21 general purpose revenue.						
(B) Federal Revenue is anticipated to remain constant						
(C) State revenue includes per ADA amounts of: 1X Man CostsUnrestr LotteryRest LotteryMan Cost Block Grant 2019-20 \$184 \$151 \$53 \$31 2020-21 \$0 \$151 \$53 \$32 2021-22 \$0 \$151 \$53 \$33						
(D) Certificated salaries are increased 1.9% for step and column in 19-20 and 20-21 and reduced by one time payments to staff in 18-19.						
(E) Certificated salaries are increased 3.0% for step and column in 19-20 and 20-21 and reduced by one time payments to staff in 18-19.						
(F) Benefits were adjusted accordingly due to the changes in C and D above. Employer Retirement Contribution Rates are as follows 2018-2019 STRS 16.28% PERS 18.062% 2019-2020 STRS 18.13% PERS 20.8% 2020-2021 STRS 19.10% PERS 23.5%						
(G) Books and supplies were reduced by one time expenses made in 18/19.						
(H) 19-20 More Operating and Services expenses were allocated to NES from NCS. A reduction was made for 1X expenses in 18-19. 20-21 Operating and Service expenses were reduced						
(I) 2018-2019 Commitment includes 500,000 for anticipated legal expenses. 2019-2020 and 2020-2021 500,000 for legal either expensed or released per board action. The remainder is committed for future OPEB obligations.						
(J) In anticipation of not receiving the School District Basic Aid Charter School Supplemental Funding, 500,000 has been assigned for the transition year. These funds are released in 19-20 since supplemental funding was not budgeted in revenue.						
(K) Reserves for Economic Uncertainties is calculated at the State mandated 5% of expenses between Newcastle Elementary and Charter Schools. Additional REU is in assignments.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	71,849.00	0.00%	71,849.00	0.00%	71,849.00
2. Federal Revenues	8100-8299	142,174.00	0.00%	142,174.00	0.00%	142,174.00
3. Other State Revenues	8300-8599	291,456.00	-1.03%	288,456.00	-0.18%	287,948.00
4. Other Local Revenues	8600-8799	353,118.00	0.00%	353,118.00	0.00%	353,118.00
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	291,487.00	-15.58%	246,061.00	5.00%	258,364.00
6. Total (Sum lines A1 thru A5c)		1,150,084.00	-4.21%	1,101,658.00	1.07%	1,113,453.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				382,588.00		389,857.00
b. Step & Column Adjustment				7,269.00		7,407.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	382,588.00	1.90%	389,857.00	1.90%	397,264.00
2. Classified Salaries						
a. Base Salaries				212,584.00		218,961.00
b. Step & Column Adjustment				6,377.00		6,570.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	212,584.00	3.00%	218,961.00	3.00%	225,531.00
3. Employee Benefits	3000-3999	413,081.00	2.99%	425,417.00	3.53%	440,427.00
4. Books and Supplies	4000-4999	65,037.00	0.00%	65,037.00	0.00%	65,037.00
5. Services and Other Operating Expenditures	5000-5999	49,081.00	0.00%	49,082.00	0.00%	49,081.00
6. Capital Outlay	6000-6999	52,428.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	65,350.00	0.00%	65,350.00	0.00%	65,350.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,240,149.00	-2.13%	1,213,704.00	2.39%	1,242,690.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(90,065.00)		(112,046.00)		(129,237.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		349,019.00		258,954.00		146,908.00
2. Ending Fund Balance (Sum lines C and D1)		258,954.00		146,908.00		17,671.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	258,954.00		146,908.00		17,671.00
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		258,954.00		146,908.00		17,671.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
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Notes:

(A) School District Basic Aid Supplement Charter School Funding is not reflected in 19/20 or 20/21 general purpose revenue.

(B) Federal Revenue is anticipated to remain constant

(C) State revenue includes per ADA amounts of:
 1X Man CostsUnrestr LotteryRest LotteryMan Cost Block Grant
 2019-20 \$184 \$151 \$53 \$31
 2020-21 \$0 \$151 \$53 \$32
 2021-22 \$0 \$151 \$53 \$33

(D) Certificated salaries are increased 1.9% for step and column in 19-20 and 20-21 and reduced by one time payments to staff in 18-19.

(E) Certificated salaries are increased 3.0% for step and column in 19-20 and 20-21 and reduced by one time payments to staff in 18-19.

(F) Benefits were adjusted accordingly due to the changes in C and D above.
 Employer Retirement Contribution Rates are as follows
 2018-2019 STRS 16.28% PERS 18.062%
 2019-2020 STRS 18.13% PERS 20.8%
 2020-2021 STRS 19.10% PERS 23.5%

(G) Books and supplies were reduced by one time expenses made in 18/19.

(H) 19-20 More Operating and Services expenses were allocated to NES from NCS. A reduction was made for 1X expenses in 18-19.
 20-21 Operating and Service expenses were reduced

(I) 2018-2019 Commitment includes 500,000 for anticipated legal expenses.
 2019-2020 and 2020-2021 500,000 for legal either expensed or released per board action. The remainder is committed for future OPEB obligations.

(J) In anticipation of not receiving the School District Basic Aid Charter School Supplemental Funding, 500,000 has been assigned for the transition year. These funds are released in 19-20 since supplemental funding was not budgeted in revenue.

(K) Reserves for Economic Uncertainties is calculated as 15% of expenses between Newcastle Elementary and Charter Schools.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,425,203.00	-69.26%	1,667,680.00	0.00%	1,667,680.00
2. Federal Revenues	8100-8299	142,174.00	0.00%	142,174.00	0.00%	142,174.00
3. Other State Revenues	8300-8599	352,339.00	-9.31%	319,543.00	-0.67%	317,418.00
4. Other Local Revenues	8600-8799	713,104.00	-5.61%	673,104.00	0.00%	673,104.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
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)		6,678,370.00	-57.35%	2,848,051.00	-0.07%	2,845,926.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,476,239.00		1,499,037.00
b. Step & Column Adjustment				28,048.00		28,481.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,250.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,476,239.00	1.54%	1,499,037.00	1.90%	1,527,518.00
2. Classified Salaries						
a. Base Salaries				706,382.00		727,373.00
b. Step & Column Adjustment				21,191.00		21,822.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(200.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	706,382.00	2.97%	727,373.00	3.00%	749,195.00
3. Employee Benefits	3000-3999	884,774.00	4.93%	928,374.00	5.46%	979,070.00
4. Books and Supplies	4000-4999	209,103.00	-4.06%	200,603.00	0.00%	200,603.00
5. Services and Other Operating Expenditures	5000-5999	355,771.00	39.10%	494,872.00	-18.19%	404,871.00
6. Capital Outlay	6000-6999	440,628.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	124,780.00	0.00%	124,780.00	0.00%	124,780.00
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	3,475,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,672,677.00	-48.19%	3,975,039.00	0.28%	3,986,037.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(994,307.00)		(1,126,988.00)		(1,140,111.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,795,902.00		2,801,595.00		1,674,607.00
2. Ending Fund Balance (Sum lines C and D1)		2,801,595.00		1,674,607.00		534,496.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740	258,954.00		146,908.00		17,671.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	706,176.00		197,092.00		192,550.00
d. Assigned	9780	1,452,131.00		1,007,599.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	383,634.00		322,308.00		323,575.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,801,595.00		1,674,607.00		534,496.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	383,634.00		322,308.00		323,575.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		383,634.00		322,308.00		323,575.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		8.11%		8.12%
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?	No					
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		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		174.00		174.05		169.91
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,672,677.00		3,975,039.00		3,986,037.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		7,672,677.00		3,975,039.00		3,986,037.00
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)		383,633.85		198,751.95		199,301.85
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		383,633.85		198,751.95		199,301.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,294,283.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	151,174.00
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	440,628.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	244,249.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,520,550.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	231,901.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,437,328.00
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	1,818.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,707,599.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		446.96
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,769.82
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.)	5,690,686.21	12,713.49
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)	5,690,686.21	12,713.49
B. Required effort (Line A.2 times 90%)	5,121,617.59	11,442.14
C. Current year expenditures (Line I.E and Line II.B)	5,707,599.00	12,769.82
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 ESSA covered programs in FY 2020-21 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	(367,921.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	3,475,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	367,921.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,375,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2018-19 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	367,921.00	(367,921.00)	0.00	0.00	3,520,550.00	3,520,550.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19) District Regular Charter School Total ADA	151.58	174.05		
	0.00	0.00		
	151.58	174.05	14.8%	Not Met
1st Subsequent Year (2019-20) District Regular Charter School Total ADA	150.42	169.91		
	0.00	0.00		
	150.42	169.91	13.0%	Not Met
2nd Subsequent Year (2020-21) District Regular Charter School Total ADA	148.51	160.33		
	0.00	0.00		
	148.51	160.33	8.0%	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 budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The increase to the elementary school ADA is due to students being reenrolled from Newcastle Charter School to Newcastle Elementary School primarily in grades TK-3. Reallocating our students has altered the ADA data from budget to first interim for the 2018/2019 school year.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	159	179		
Charter School	0	0		
Total Enrollment	159	179	12.6%	Not Met
1st Subsequent Year (2019-20)				
District Regular	158	180		
Charter School	0	0		
Total Enrollment	158	180	13.9%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	156	176		
Charter School	0	0		
Total Enrollment	156	176	12.8%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The increase to the elementary school ADA is due to students being reenrolled from Newcastle Charter School to Newcastle Elementary School primarily in grades TK-3. Reallocating our students has altered the enrollment data from budget to first interim for the 2018/2019 school year.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	137	140	
Charter School			
Total ADA/Enrollment	137	140	97.9%
Second Prior Year (2016-17)			
District Regular	141	149	
Charter School			
Total ADA/Enrollment	141	149	94.6%
First Prior Year (2017-18)			
District Regular	152	157	
Charter School	0		
Total ADA/Enrollment	152	157	96.8%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	174	179		
Charter School	0	0		
Total ADA/Enrollment	174	179	97.2%	Not Met
1st Subsequent Year (2019-20)				
District Regular	174	180		
Charter School	0	0		
Total ADA/Enrollment	174	180	96.7%	Met
2nd Subsequent Year (2020-21)				
District Regular	170	176		
Charter School	0	0		
Total ADA/Enrollment	170	176	96.6%	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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

ADA for Newcastle Elementary was higher than anticipated during budget due to students being re-enrolled from Newcastle Charter School

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2018-19)	9,854,771.00	11,469,450.00	16.4%	Not Met
1st Subsequent Year (2019-20)	1,394,340.00	1,595,831.00	14.5%	Not Met
2nd Subsequent Year (2020-21)	1,427,457.00	1,602,616.00	12.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The 2018-19 revenue includes 3.8 million dollars of School District Basic Aid Supplement Charter School Adjustment that is outside of the LCFF calculation but is included in state aid. This revenue has not been budgeted in the 19/20 and 20/21 school years due to the unpredictable nature of this funding. The above amounts also do not take into consideration the 4.6 million paid to NESD sponsored charter schools in the form of In Lieu Property Taxes.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	1,485,562.02	1,267,117.37	117.2%
Second Prior Year (2016-17)	1,877,770.94	1,759,237.00	106.7%
First Prior Year (2017-18)	2,245,639.43	2,921,314.33	76.9%
Historical Average Ratio:			100.3%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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):	95.3% to 105.3%	95.3% to 105.3%	95.3% to 105.3%

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 (2018-19)	2,059,142.00	2,957,528.00	69.6%	Not Met
1st Subsequent Year (2019-20)	2,120,549.00	2,761,335.00	76.8%	Not Met
2nd Subsequent Year (2020-21)	2,192,561.00	2,743,347.00	79.9%	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)

The percentage of certificated and classified salaries have been appropriately allocated to Newcastle Charter School therefore reducing the expense to Newcastle Elementary School starting in 15-16 and projected into 20-21.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	135,659.00	142,174.00	4.8%	No
1st Subsequent Year (2019-20)	135,659.00	142,174.00	4.8%	No
2nd Subsequent Year (2020-21)	135,659.00	142,174.00	4.8%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	373,020.00	352,339.00	-5.5%	Yes
1st Subsequent Year (2019-20)	240,267.00	319,543.00	33.0%	Yes
2nd Subsequent Year (2020-21)	240,267.00	317,418.00	32.1%	Yes

Explanation:
(required if Yes)

2018/2019 one time mandated cost revenue was reduced from \$344 to \$184 per ADA. 2019/2020 and 2020/2021 State revenue was increased to reflect restricted special education mental health revenue that was not captured at budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	772,259.00	713,104.00	-7.7%	Yes
1st Subsequent Year (2019-20)	806,374.00	673,104.00	-16.5%	Yes
2nd Subsequent Year (2020-21)	841,312.00	673,104.00	-20.0%	Yes

Explanation:
(required if Yes)

In 2018/2019 reductions were made at first interim for earned interest and special education revenue. Also the 2018/2019 budget included revenue for building rent two times but this was corrected with the 45 day budget revise. Interest revenue was reduced in 2019/2020 and 2020/2021 due to basic aid supplemental funding not being budgeted on the out years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	170,885.00	209,103.00	22.4%	Yes
1st Subsequent Year (2019-20)	170,885.00	200,603.00	17.4%	Yes
2nd Subsequent Year (2020-21)	170,885.00	200,603.00	17.4%	Yes

Explanation:
(required if Yes)

The 2018/2019 supply budget was increased due to additional Federal ESSA funds that became available, additional curriculum for various classroom programs and equipment needed for the modernization project. 2019-2020 Books and supplies were reduced by one time expenses made in 18/19.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	223,126.00	355,771.00	59.4%	Yes
1st Subsequent Year (2019-20)	123,126.00	494,872.00	301.9%	Yes
2nd Subsequent Year (2020-21)	109,692.00	404,871.00	269.1%	Yes

Explanation:
(required if Yes)

Services and Other Operating expenses in 2018/2019 were increased in to capture additional special education services, modernization expenses and additional Spanish program services. (H) 19-20 More Operating and Services expenses were allocated to NES from NCS. A reduction was made for 1X expenses in 18-19.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	1,280,938.00	1,207,617.00	-5.7%	Not Met
1st Subsequent Year (2019-20)	1,182,300.00	1,134,821.00	-4.0%	Met
2nd Subsequent Year (2020-21)	1,217,238.00	1,132,696.00	-6.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	394,011.00	564,874.00	43.4%	Not Met
1st Subsequent Year (2019-20)	294,011.00	695,475.00	136.5%	Not Met
2nd Subsequent Year (2020-21)	280,577.00	605,474.00	115.8%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

2018/2019 one time mandated cost revenue was reduced from \$344 to \$184 per ADA. 2019/2020 and 2020/2021 State revenue was increased to reflect restricted special education mental health revenue that was not captured at budget.

Explanation:

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

In 2018/2019 reductions were made at first interim for earned interest and special education revenue. Also the 2018/2019 budget included revenue for building rent two times but this was corrected with the 45 day budget revise. Interest revenue was reduced in 2019/2020 and 2020/2021 due to basic aid supplemental funding not being budgeted on the out years.

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

Explanation:

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

The 2018/2019 supply budget was increased due to additional Federal ESSA funds that became available, additional curriculum for various classroom programs and equipment needed for the modernization project. 2019-2020 Books and supplies were reduced by one time expenses made in 18/19.

Explanation:

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

Services and Other Operating expenses in 2018/2019 were increased in to capture additional special education services, modernization expenses and additional Spanish program services. (H) 19-20 More Operating and Services expenses were allocated to NES from NCS. A reduction was made for 1X expenses in 18-19.

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 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		99,692.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)			

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

<input checked="" type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input 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 Stabilization Arrangements, Reserve for Economic Uncertainties, and 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	8.1%	8.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	2.7%	2.7%

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 (2018-19)	(904,242.00)	6,432,528.00	14.1%	Not Met
1st Subsequent Year (2019-20)	(1,014,942.00)	2,761,335.00	36.8%	Not Met
2nd Subsequent Year (2020-21)	(1,010,874.00)	2,743,347.00	36.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending is anticipated and reserves have been put in place to cover the deficit in 18/19 and 19/20. The district is in the process of evaluating the operational budget to rectify this going forward.

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 (2018-19)	2,801,595.00	Met
1st Subsequent Year (2019-20)	1,674,607.00	Met
2nd Subsequent Year (2020-21)	534,496.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	2,514,872.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (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 Stabilization Arrangements, Reserve for Economic Uncertainties, and 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	174	174	170
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,672,677.00	3,975,039.00	3,986,037.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,672,677.00	3,975,039.00	3,986,037.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	383,633.85	198,751.95	199,301.85
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	383,633.85	198,751.95	199,301.85

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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)	383,634.00	322,308.00	323,575.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	383,634.00	322,308.00	323,575.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	8.11%	8.12%
District's Reserve Standard (Section 10B, Line 7):	383,633.85	198,751.95	199,301.85
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(293,640.00)	(291,487.00)	-0.7%	(2,153.00)	Met
1st Subsequent Year (2019-20)	(308,322.00)	(246,061.00)	-20.2%	(62,261.00)	Not Met
2nd Subsequent Year (2020-21)	(416,290.00)	(258,364.00)	-37.9%	(157,926.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	45,550.00	45,550.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	90,000.00	45,550.00	-49.4%	(44,450.00)	Not Met
2nd Subsequent Year (2020-21)	90,000.00	45,550.00	-49.4%	(44,450.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	3,600,000.00	3,475,000.00	-3.5%	(125,000.00)	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

More restricted expenses were reallocated to Newcastle Charter School which reduces the general fund contribution to restricted funds.

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

Explanation:
(required if NOT met)

Transfers for Newcastle Charter School for regular and routine maintenance on buildings used by the charter were reduced in 19/20 and 20/21.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	15	01,09	01,09	1,195,441
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01	01	15,000

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

Portable	1	25	25	16,501
Placer County Treasurer Note	29	01,09	01,09	2,935,077
TOTAL:				4,162,019

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	117,780	95,774	97,620	99,542
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Portable	16,501	16,501	0	0
Placer County Treasurer Note	148,471	148,471	148,471	148,471
Total Annual Payments:	282,752	260,746	246,091	248,013
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	123,588.00	123,588.00
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	123,588.00	123,588.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated	Estimated
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	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 (2018-19)	9,084.00	9,084.00
1st Subsequent Year (2019-20)	9,084.00	9,084.00
2nd Subsequent Year (2020-21)	4,542.00	4,542.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	1	1
1st Subsequent Year (2019-20)	1	1
2nd Subsequent Year (2020-21)	1	1

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	24.9	24.1	24.9	24.9

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

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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

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
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

20,672

7. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
8784.72 Per 1.0 FTE	8784.72 Per 1.0 FTE	8784.72 Per 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 Budget Adoption

Are any new costs negotiated since budget adoption 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
27,115	28,048	28,482
1.7%	190.0%	

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	13.2	14.0	14.0	14.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
8480.64 Per 1.0 FTE	8480.64 Per 1.0 FTE	8480.64 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 Budget Adoption

Are any new costs negotiated since budget adoption 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
9,757	10,098	10,451
3.6%	3.5%	3.5%

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	10.8	10.8	10.8	10.8

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	9084 per 1.0 FTE	9084 per 1.0 FTE	9084 per 1.0 FTE
3. Percent of H&W cost paid by employer	NDN Hard Cap	NDN Hard Cap	NDN Hard Cap
4. Percent projected change in H&W cost over prior year	NDN Hard Cap	NDN Hard Cap	NDN Hard Cap

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	24,072	24,746	25,439
3. Percent change in step and column over prior year	2.8%	2.8%	2.8%

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim
2018-19 Projected Totals
Technical Review Checks

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Good Work!

First Interim
2018-19 Board Approved Operating Budget
Technical Review Checks

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

You did it!!

First Interim
2018-19 Original Budget
Technical Review Checks

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

All Done!!