

Newcastle Elementary School District

2018-2019 Proposed Budget Report

Public Hearing June 13, 2018

Adoption June 27, 2018

645 Kentucky Greens Way
Newcastle, CA 95658

Presented to the Board of Trustees
June 13, 2018

Newcastle Elementary School District

2018-19 Proposed Budget Report and Multiyear Fiscal Projection

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Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the state has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted state budget.

Illustrated below is a summary of the proposed state budget and budget guidelines as provided by the County Office of Education and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state reports relating to the estimated financial activity for 2018-19 through 2020-21 specific to the Newcastle Elementary School District.

Governor’s Revised State Budget Proposal “May Revision”

The Governor’s May Revision proposes to use a combination of increased one-time and ongoing resources to further advance the core priorities of the Administration—paying down debts owed to schools and fully funding the Local Control Funding Formula.

The May Revision reflects a nearly \$8 billion increase in State revenues over a three-year period compared to the Governor’s January proposal. The three major sources of State revenues--personal income tax, corporation tax and sales tax--are all up since January, by \$4.4 billion, \$2.5 billion and \$744 million, respectively. Overall, total State general fund revenues are projected to be \$132.8 billion in 2017-18 and \$138.3 billion in 2018-19. However, unlike previous years, this increase does not translate to a significant bump in education funding. While the May Revision doesn’t anticipate a recession, it does acknowledge and plan for economic risks. The U.S. real gross domestic product growth is projected at 3% in 2018 and 2019, falling to 1.9% starting in 2020. As expected, the Proposition 98 minimum guarantee remains relatively flat from the Governor’s Budget despite the significant infusion of state General Fund revenues due to Prop 98 Test 3 status. Therefore, the 2018-19 minimum guarantee is only increased to \$78.4 billion from \$78.3 billion proposed in the January Budget.

Illustrated below are the major components of the May Revision:

- Cost of Living Adjustment (COLA) is estimated to be 2.71%, which is up from 2.51% that was projected in January. Additionally, the Governor proposes a small augmentation above the statutory COLA, bringing the total to a 3.00% increase to the Local Control Funding Formula (LCFF) base grant target rates.
- As in his January budget proposal, the Governor plans to fully fund the LCFF.
- Over \$2 billion in one-time discretionary funds, equaling about \$344/ADA.
- Continues the proposed ongoing \$200 million increase to Career Technical Education that was discussed in the January budget proposal, while clarifying some of the grant requirements.

- In acknowledgement of the ongoing educator shortage, proposes \$100 million in one-time funds for special education teacher recruitment and retention.
- Includes a one-time \$11.8 million proposal to increase federal funds to support an Early Math Initiative to provide early math resources to teachers, and provide early math learning opportunities for preschool and kindergarten children.
- Includes a \$13.3 million one-time investment to create the Community Engagement Initiative to build the capacity of LEAs to effectively engage their communities with the goal of improving student success.
- Continues the Governor’s proposal from the January budget, to encourage fiscal transparency by requiring LEAs to show in their LCAP how supplemental dollars are spent to increase and improve services to high-need students.

LCFF Gap Funding and Cost-of-Living-Adjustment (COLA):

Funding for the Local Control Funding Formula (LCFF) increased by \$320 million over January, and is expected to bring the formula to 100% of full implementation in 2018-19. Further, the Legislative Analyst Office estimates that the increase in the cost-of-living adjustment from 2.51% estimated in January to the statutory level of 2.71% established in the May Revise, along with the augmentation to the formula which results in a 3.0% increase, will cost an additional \$277 million. Illustrated below is a comparison of the gap funding percentages and COLA percentages from last year’s enacted budget through the current May Revise.

Description	2017-18	2018-19	2019-20	2020-21
LCFF Gap Funding % – Enacted (June 2017)	43.19%	66.12%	64.92%	100%
LCFF Gap Funding % – Proposed (January 2018)	44.97%	100% (Target)	N/A (Target)	N/A (Target)
LCFF Gap Funding % – Revised (May 2018)	45.17%	100% (Target)	N/A (Target)	N/A (Target)
Annual COLA – Enacted (June 2017)	1.56%	2.15%	2.35%	2.57%
Annual COLA – Proposed (January 2018)	1.56%	2.51%	2.41%	2.80%
Annual COLA – Revised (May 2018)	1.56%	2.71%*	2.57%	2.67%

**Statutory COLA is 2.71%; however, LCFF base grants and grade span adjustments have increased 3.0% due to the Governor’s .29% proposed augmentation.*

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

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the state audit guidelines.

Local Control Accountability Plans: Effective 2013-14, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the state to the local level. Therefore, school districts and county offices of education (COEs) are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE).

It is required that the LCAP be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for state and local priorities, as well as identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals. Beginning with fiscal year 2018-19, the LCAP will be a three-year static plan, which will result in the current year adoption and two subsequent adoptions encompassing the same three-year cycle (2018-19 through 2020-21).

Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before the budget is adopted.

As noted on page two, the Governor proposes improving transparency by requiring districts to illustrate that their supplemental expenditures enable them to meet specific LCAP goals by showing how supplemental dollars are spent to increase and improve services to high-need students.

K-12 One-Time and Block Grant Mandate Funding: The Governor's May Revise includes over \$2 billion in one-time discretionary funds for districts, which results in approximately \$344 per ADA. This is a \$50 increase per ADA from January's proposal. Again, the Governor plans to use these funds to directly offset any unreimbursed state mandate claims. Whether or not these dollars end up being included as additional LCFF funds or even in special education augmentation, they should be available for funding in 2018-19.

Reserves

County offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures

- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards' 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.

The Governor's May Revise assumes continued economic expansion, yet the Governor continues to stress that fiscal restraint has never been more important. By the end of 2018-19, the expansion will have matched the longest since World War II. To buffer the state against uncertainty and future budget cuts, the Governor proposes to fund the State's Rainy Day Fund in 2018-19 at 100% of its constitutional target (10% of expenditures), bringing total state reserves to approximately \$18.2 billion. It's important for districts to recognize the Rainy Day Fund is designed to protect the non-Proposition 98 side of the state budget and, when fully funded, will delay possible cuts for districts that might otherwise be necessary during an economic downturn. According to the Governor, even a mild recession could result in lost revenue of \$20 billion annually, and recovery takes years.

The district reserve cap is not operable in the current year or in 2018-19 and is not expected to be operable in 2019-20. SB 751 modified Education Code 42127.01 (the district reserve cap), and these changes became effective January 1, 2018. The Public School System Stabilization Account (PSSSA) must now contain a balance of 3% or greater of the Proposition 98 amount in that year to trigger the reserve cap in the following year. Reserves would be capped at 10% (including designated and undesignated reserves in the General Fund (Fund 01) and Special Reserve Fund (Fund 17)) as long as the amount in the PSSSA remained at 3% or greater of the Prop. 98 amount in each preceding year. Basic aid and small school districts (those with fewer than 2,501 ADA) are exempt from the reserve cap. The four conditions that must be met to enable a transfer to the PSSSA are:

1. Proposition 98 is funded based on Test 1
2. Proposition maintenance factor is fully repaid
3. Proposition is sufficient for enrollment growth and statutory COLA
4. At least 8% of state general fund revenues must come from capital gains.

The likelihood of the reserve cap becoming operable in future years remains low but if this does come to pass, 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. Districts are advised to manage and maintain prudent reserves without consideration of the reserve cap language included in Education Code 42127.01.

2018-19 Newcastle Elementary School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 459
 - Newcastle Elementary 151
 - Newcastle Charter 308
- ❖ The District's unduplicated pupil percentage for supplemental/ concentration funding is
 - Newcastle Elementary 42%
 - Newcastle Charter 16%

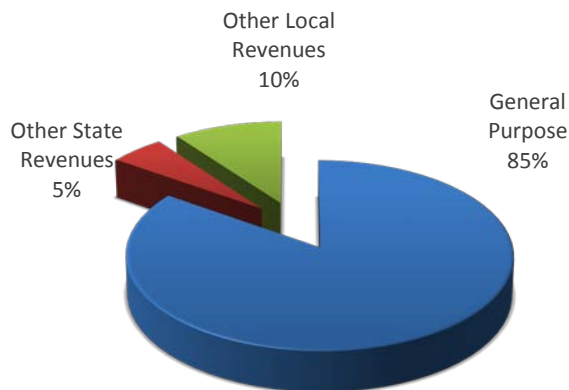
- ❖ Lottery revenue is estimated to be \$146 per ADA for unrestricted purposes and \$48 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is.
 - Newcastle Elementary \$31.16 for K-8 ADA
 - Newcastle Charter \$16.33 for K-8 ADA
- ❖ One-Time Mandate Funds are estimated at \$344 for K-12 ADA.
- ❖ 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

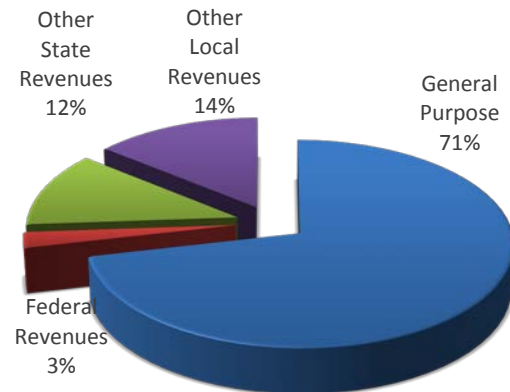
The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$3,868,123	\$3,938,368
Federal Revenues	\$0	\$135,659
Other State Revenues	\$233,787	\$661,971
Other Local Revenues	\$460,957	\$777,759
TOTAL	\$4,562,867	\$5,513,757

Unrestricted



■ General Purpose ■ Other State Revenues
■ Other Local Revenues



■ General Purpose ■ Federal Revenues
■ Other State Revenues ■ Other Local Revenues

Combined

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.

Description	Newcastle Elementary	Newcastle Charter
BEGINNING BALANCE	\$0	\$0
BUDGETED EPA REVENUES: <i>Estimated EPA Funds</i>	\$183,596	\$384,392
BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries and Benefits</i>	\$183,596	\$384,392
	\$0	\$0
TOTAL	\$183,596	\$384,392
ENDING BALANCE	\$0	\$0

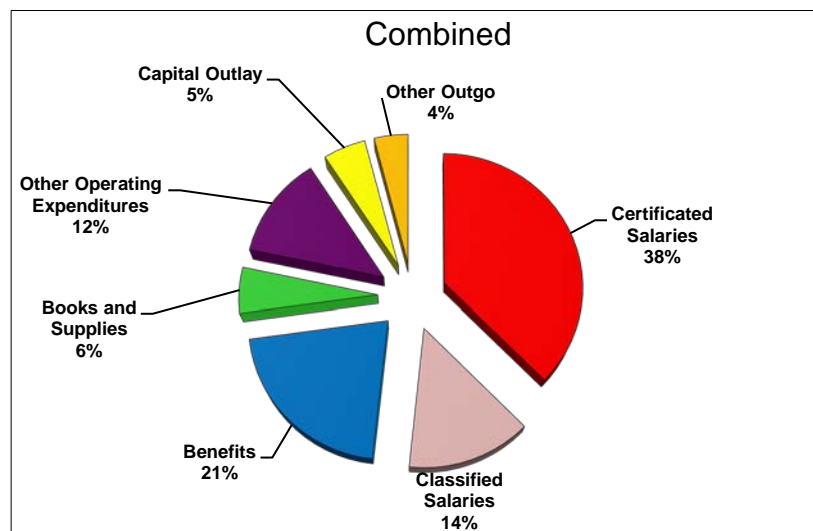
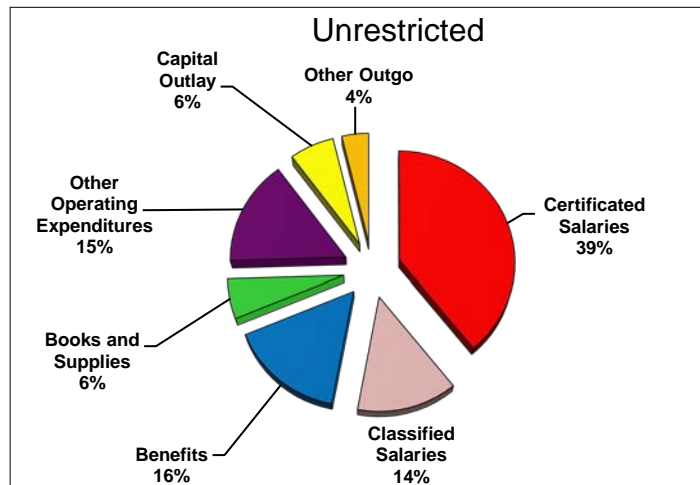
Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, 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 of approximately 68% of the District's unrestricted budget, and approximately 73% of the total General Fund expenses.

Description	Unrestricted	Combined
Certificated Salaries	\$2,036,978	\$2,431,310
Classified Salaries	\$714,044	\$915,017
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$822,164	\$1,368,168
Books and Supplies	\$298,332	\$356,735
Other Operating Expenditures	\$795,548	\$808,982
Capital Outlay	\$331,200	\$331,200
Other Outgo	\$198,099	\$263,449
TOTAL	\$5,196,365	\$6,474,861

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs ~ Newcastle Elementary

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	\$193,948
Restricted Maintenance Account	\$99,692
TOTAL CONTRIBUTIONS	\$293,640

General Fund Summary

The District's 2018-19 General Fund projects a total operating deficit of \$ 961,104 resulting in an estimated ending fund balance of 2.4 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables-\$700; restricted programs - \$279,696; economic uncertainty – 971,000; committed \$706,176 assigned - \$492,000. In accordance with SB 858 a detail description of assigned & 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	\$3,161,234	(\$1,222,505)	\$1,938,729
NEWCASTLE CHARTER SCHOOL	\$349,697	\$161,401	\$511,098
FOOD SERVICE	\$17,706	(\$2,475)	\$15,231
DEFERRED MAINTENANCE	\$143,407	(\$60,400)	\$83,007
CAPITAL FACILITIES	\$16,835	(\$1,402)	\$15,433
CAPITAL OUTLAY	\$154,970	(\$150,345)	\$4,625

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%	2.71%*	2.57%	2.67%
LCFF Gap Funding Percentage (DOF)	45.17%	100%	100%	100%
STRS Employer Rates	14.43%	16.28%	18.13%	19.10%
PERS Employer Rates (PERS Board / Actuary)	15.531%	18.062%	20.80%	23.50%
Lottery – unrestricted per ADA	\$146	\$146	\$146	\$146
Lottery – Prop. 20 per ADA	\$48	\$48	\$48	\$48
Mandated Cost per ADA / One Time Allocations (DOF)	\$147	\$344	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$30.34	\$31.16	\$31.16	\$31.16
Mandate Block Grant for Districts: 9-12 per ADA	\$58.25	\$59.83	\$59.83	\$59.83
Mandate Block Grant for Charters: K-8 per ADA	\$15.90	\$16.33	\$16.33	\$16.33
Mandate Block Grant for Charters: 9-12 per ADA	\$44.04	\$45.23	\$45.23	\$45.23
Routine Restricted Maintenance Account <i>GF = Percentage of total general fund expenditures & financing uses</i> <i>(Note: LEAs receiving School Facility Program (SFP) Prop. 51 funding, the RRMA requirement reverts to 3% of total General Fund expenditures and financing uses after the receipt of the SFP funds.)</i>	Lesser of: 3%GF or 2014-15 Amount	Greater of: Lesser of 3%GF, 2014-15 Amount or 2%GF	Greater of: Lesser of 3%GF, 2014-15 Amount or 2%GF	3% of Total General Fund Expenditures & Uses
<i>*Statutory COLA is 2.71%; however, LCFF base grants and grade span adjustments have increased 3.0% due to the Governor's .29% proposed augmentation.</i>				

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

Revenue Assumptions:

Per enrollment trends, the District continues to anticipate a decline in enrollment at Newcastle Elementary School but an increase in Newcastle Charter School's enrollment. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target. Federal revenue is expected to remain relatively constant for subsequent years. State revenue is expected to remain constant for subsequent years. Local revenue, for Newcastle Elementary, is expected to decrease in 2018-19 due to an anticipated restructure of Harvest Ridge Cooperative Charter School which will reduce the oversight revenue and business office bill back.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 2.3% each year. Classified step and column costs are expected to increase by 2.5% 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 2019-20. This action effectively lowers what CalPERS projects will be the annual rate of return on its entire investment portfolio (i.e. investment return percentage). Illustrated below are the actual rates through 2018-19 and projected rates through 2023-24.

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
Rates @ 17-18 2nd Interim	15.531%	17.700%	20.00%	22.70%	23.70%	24.30%	24.80%	25.10%
Rates @ 18-19 Proposed	15.531%	18.062% (Actual)	20.80%	23.50%	24.60%	25.30%	25.80%	26.00%

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 (AB) 1469 both state and employer contribution rates may be increased by the CalSTRS Board in order to maintain the goal of reaching full funding of the retirement system by 2046.

Current law increases contribution rates to a maximum of 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 increased by 0.5% effective July 1, 2017.

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

Description	2017-18 Actual	2018-19 Actual	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
Statutory Rates	14.43%	16.28%	18.13%	19.10%	20.10% (Max.)	20.25% (Max.)	20.25% (Max.)	20.25% (Max.)

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

Unrestricted and restricted supplies and operating expenditures are estimated to remain constant. Capital outlay for 2018-19 includes new furniture for 1st through 5th grade and other outgo, which is the long term debt payments, are estimated to remain relatively constant. In 2018-19 the transfer budgeted is to the deferred maintenance fund. If the basic aid supplemental charter school funding is confirmed a budget revision will be made to include a transfer to the Capital Outlay fund in

preparation of Phase III. Contributions to restricted programs are expected to increase due to the increase of special education needs and additional pension costs for restricted programs that receive support from the unrestricted general fund.

Estimated Ending Fund Balances:

During 2019-20, the District estimates that the General Fund is projected to deficit spend by \$777,556 resulting in an ending General Fund balance of approximately \$1.6 million.

During 2020-21, the District estimates that the General Fund is projected to deficit spend by \$658,405 resulting in an ending General Fund balance of \$1.0 million.

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:

**** This table reflects the ending fund balance for Newcastle Elementary School's General Fund**

Description	2017-18	2018-19	2019-20
18-19 Projected Deficit	\$454,383		
20-21 Projected Deficit			\$14,839
Reserve Transition Year - No Basic Aid Sup Fund	\$500,000	\$0	
Awning Fund	\$7,913	\$7,913	\$7,913
Wellness Fund	\$146	\$146	\$146
STEM Donation Account	\$603	\$603	\$603
Music Donation Account	\$1,300	\$1,300	\$1,300
Library Author Fund	\$800	\$800	\$800
Library Book Fair	\$5,813	\$5,813	\$5,813
Committed Funds	\$715,260	\$706,176	\$197,052
PrePaid Expenses	\$72,460	\$0	\$0
Add: Additional 10% Reserve - BP3100.2	\$727,232	\$611,839	\$634,081
Amount Disclosed per SB 858 Requirements	\$2,485,910	\$1,334,590	\$862,547
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$363,616	\$323,743	\$317,041
Add: Restricted Fund Balance	\$311,008	\$279,696	\$189,719
Add: Unallocated	\$0	\$0	\$0
<i>Estimated Ending Fund Balance</i>	<i>\$3,161,234</i>	<i>\$1,938,729</i>	<i>\$1,370,007</i>

Conclusion:

Newcastle Elementary School District (NESD) has experienced exciting improvements and changes over the last school year. This summer we will be modernizing our upper campus classrooms, school office and restrooms. The 600 building will have two additional classrooms where 6th grade will be starting the 2018/2019 school year. With the input of our staff and community we have been able to accomplish many long needed projects and upgrades to our Newcastle Elementary/Charter School campus.

NESD continues business partnerships with our 4 independent charter schools. NESD provides back office, special education services and oversight to Harvest Ridge. Starting in 18/19 Placer Academy will be sponsored by Rocklin Unified but NESD is in negotiations to provide their 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. PCOE will also continue to rent back the Onorato School to run their severe special education program.

Deficit spending is expected due to expansion of various education programs and increased expenses with PERS and STRS contributions. The Local Control Funding model will be fully funded in 2018/2019 and this will bring districts to the funding level we were at in 2007/2008. Increases to education funding will be cost of living adjustments going forward. 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.

Over the past two fiscal years NESD has received additional State Aid from the School District Basic Aid Supplement Charter School Adjustment. Due to the unpredictable nature of this revenue it is considered one time funding and has not been included in the 2018/2019 budget. Once confirmation from the State is made that NESD will qualify for this funding the budget will be adjusted accordingly. These funds are being used on one-time expenses to expand and upgrade our school site. It is important that NESD remain diligent on using these funds on one-time expenses.

The 2018/2019 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. Therefore, administration is confident that the District will be able to continue to effectively operate, and have the necessary cash in order to ensure that the District remains fiscally solvent.

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

Please contact me with any questions.

In your service,
Raenel Toste
Chief Business Official
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NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 Budget

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	899,845		899,845	1,594,479	-	1,594,479	2,494,324
Basic Aid Supplement Funding	-		-	-	-	-	-
Property Taxes & Misc. Local	452,632	70,245	522,877	921,167	-	921,167	1,444,044
Total General Purpose	1,352,477	70,245	1,422,722	2,515,646	-	2,515,646	3,938,368
Federal Revenues	-	135,659	135,659	-	-	-	135,659
Other State Revenues	82,849	290,171	373,020	150,938	138,013	288,951	661,971
Other Local Revenues	455,457	316,802	772,259	5,500	-	5,500	777,759
TOTAL - REVENUES	1,890,783	812,877	2,703,660	2,672,084	138,013	2,810,097	5,513,757
EXPENDITURES							
Certificated Salaries	1,082,992	394,332	1,477,324	953,986	-	953,986	2,431,310
Classified Salaries	465,944	200,973	666,917	248,100	-	248,100	915,017
Employee Benefits (All)	454,932	422,551	877,483	367,232	123,453	490,685	1,368,168
Books & Supplies	127,042	43,843	170,885	171,290	14,560	185,850	356,735
Other Operating Expenses (Services)	209,692	13,434	223,126	585,856	-	585,856	808,982
Capital Outlay	331,200	-	331,200	-	-	-	331,200
Other Outgo	59,430	65,350	124,780	138,669	-	138,669	263,449
TOTAL - EXPENDITURES	2,731,232	1,140,483	3,871,715	2,465,133	138,013	2,603,146	6,474,861
EXCESS (DEFICIENCY)	(840,449)	(327,606)	(1,168,055)	206,951	-	206,951	(961,104)
OTHER SOURCES/USES							
Transfers In	45,550		45,550			-	45,550
Transfers (Out)	(100,000)		(100,000)	(45,550)		(45,550)	(145,550)
Net Other Sources (Uses)			-			-	-
Contributions (to Restricted Programs)	(293,640)	293,640	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(348,090)	293,640	(54,450)	(45,550)	-	(45,550)	(100,000)
FUND BALANCE INCREASE (DECREASE)	(1,188,539)	(33,966)	(1,222,505)	161,401	-	161,401	(1,061,104)
FUND BALANCE							
Beginning Fund Balance	2,847,572	313,662	3,161,234	349,697	-	349,697	3,510,931
Ending Balance, June 30	1,659,033	279,696	1,938,729	511,098	-	511,098	2,449,827

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 Budget

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Total
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid	899,845	1,594,479					2,494,324
Property Taxes & Misc. Local	522,877	921,167					1,444,044
Total General Purpose	1,422,722	2,515,646	-	-	-	-	3,938,368
Federal Revenues	135,659	-	55,000				190,659
Other State Revenues	373,020	288,951	5,000				666,971
Other Local Revenues <i>Note A)</i>	772,259	5,500	65,350	4,600	15,100	5,000	867,809
TOTAL - REVENUES	2,703,660	2,810,097	125,350	4,600	15,100	5,000	5,663,807
EXPENDITURES							
Certificated Salaries	1,477,324	953,986					2,431,310
Classified Salaries	666,917	248,100	51,388				966,405
Employee Benefits (All)	877,483	490,685	21,037				1,389,205
Books & Supplies	170,885	185,850	52,600			-	409,335
Other Operating Expenses (Services)	223,126	585,856	2,800	165,000	-	5,000	981,782
Capital Outlay	331,200	-	-	-		150,345	481,545
Other Outgo	124,780	138,669		-	16,502	-	279,951
Direct Support/Indirect Costs	-	-					-
TOTAL - EXPENDITURES	3,871,715	2,603,146	127,825	165,000	16,502	155,345	6,939,533
EXCESS (DEFICIENCY)	(1,168,055)	206,951	(2,475)	(160,400)	(1,402)	(150,345)	(1,275,726)
OTHER SOURCES/USES							
Transfers In	45,550		-	100,000		-	145,550
Transfers (Out)	(100,000)	(45,550)					(145,550)
Net Other Sources (Uses) <i>Note A)</i>	-	-					-
Contributions to Restricted Programs	-	-					-
TOTAL - OTHER SOURCES/USES	(54,450)	(45,550)	-	100,000	-	-	-
FUND BALANCE INCREASE (DECREASE)	(1,222,505)	161,401	(2,475)	(60,400)	(1,402)	(150,345)	(1,275,726)
FUND BALANCE							
Beginning Fund Balance <i>Note A)</i>	3,161,234	349,697	17,706	143,407	16,835	154,970	3,843,849
Ending Balance, June 30	1,938,729	511,098	15,231	83,007	15,433	4,625	2,568,123

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 Budget

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)	3,868,123	70,245	3,938,368	4,095,491	91,351	4,186,842	4,295,486	91,351	4,386,837
Federal Revenue	0	135,659	135,659	0	135,659	135,659	0	135,659	135,659
State Revenue (B)	233,787	428,184	661,971	76,982	351,623	428,605	79,172	352,270	431,442
Local Revenue	460,957	316,802	777,759	484,005	328,144	812,149	508,206	339,170	847,376
Total Revenues	4,562,867	950,890	5,513,757	4,656,478	906,777	5,563,255	4,882,864	918,450	5,801,314
EXPENDITURES									
Certificated Salaries (C)	2,036,978	394,332	2,431,310	2,085,737	403,402	2,489,139	2,136,065	412,680	2,548,745
Classified Salaries (D)	714,044	200,973	915,017	731,399	205,997	937,396	749,177	211,147	960,324
Benefits (E)	822,164	546,004	1,368,168	878,876	558,242	1,437,118	939,969	572,831	1,512,800
Books and Supplies	298,332	58,403	356,735	298,332	58,403	356,735	298,332	58,403	356,735
Other Services & Oper. Exp	795,548	13,434	808,982	795,548	13,434	808,982	795,548	13,434	808,982
Capital Outlay (F)	331,200	0	331,200	0	0	0	0	0	0
Other Outgo 7xxx	198,099	65,350	263,449	246,091	65,350	311,441	206,783	65,350	272,133
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	5,196,365	1,278,496	6,474,861	5,035,983	1,304,828	6,340,811	5,125,874	1,333,845	6,459,719
Excess / (Deficiency)	(633,498)	(327,606)	(961,104)	(379,505)	(398,051)	(777,556)	(243,010)	(415,395)	(658,405)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	90,000	0	90,000	90,000	0	90,000
Transfers Out (G)	(145,550)	0	(145,550)	(90,000)	0	(90,000)	(90,000)	0	(90,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(293,640)	293,640	0	(308,074)	308,074	0	(415,395)	415,395	0
Total Financing Sources/Uses	(393,640)	293,640	(100,000)	(308,074)	308,074	0	(415,395)	415,395	0
Net Increase (Decrease)	(1,027,138)	(33,966)	(1,061,104)	(687,579)	(89,977)	(777,556)	(658,405)	0	(658,405)
FUND BALANCE, RESERVES									
Beginning Balance	3,197,269	313,662	3,510,931	2,170,131	279,696	2,449,827	1,482,552	189,719	1,672,271
Ending Balance	2,170,131	279,696	2,449,827	1,482,552	189,719	1,672,271	824,147	189,719	1,013,866
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	279,696	279,696	0	189,719	189,719	0	189,719	189,719
Committed	706,176	0	706,176	197,052	0	197,052	188,008	0	188,008
Assigned (J)	492,026	0	492,026	333,678	0	333,678	19,983	0	19,983
Unassigned - REU (K)	971,229	0	971,229	951,122	0	951,122	615,456	0	615,456
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,170,131	279,696	2,449,827	1,482,552	189,719	1,672,271	824,147	189,719	1,013,866

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

(B) State revenue includes one time, per ADA, mandated cost of:

2018-19 \$344
 2019-20 \$0
 2020-21 \$0

(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) Transfer out includes a contribution to the Deferred Maintenance Fund.

(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 9.5% of total expenses for NES/NCS

NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2018-2019 Budget

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)	1,352,477	70,245	1,422,722	1,394,340	91,351	1,485,691	1,427,457	91,351	1,518,808
Federal Revenue (B)	0	135,659	135,659	0	135,659	135,659	0	135,659	135,659
State Revenue (C)	82,849	290,171	373,020	26,905	213,362	240,267	26,905	213,362	240,267
Local Revenue	455,457	316,802	772,259	478,230	328,144	806,374	502,142	339,170	841,312
Total Revenues	1,890,783	812,877	2,703,660	1,899,475	768,516	2,667,991	1,956,504	779,542	2,736,046
EXPENDITURES									
Certificated Salaries (D)	1,082,992	394,332	1,477,324	907,901	403,402	1,311,303	828,783	412,680	1,241,463
Classified Salaries (E)	465,944	200,973	666,917	477,593	205,997	683,590	489,533	211,147	700,680
Benefits (F)	454,932	422,551	877,483	478,240	434,789	913,029	504,748	449,378	954,126
Books and Supplies (G)	127,042	43,843	170,885	127,042	43,843	170,885	127,042	43,843	170,885
Other Services & Oper. Exp (G)	209,692	13,434	223,126	109,692	13,434	123,126	109,692	13,434	123,126
Capital Outlay	331,200	0	331,200	0	0	0	0	0	0
Other Outgo 7xxx (H)	59,430	65,350	124,780	59,430	65,350	124,780	18,200	65,350	83,550
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	2,731,232	1,140,483	3,871,715	2,159,898	1,166,815	3,326,713	2,077,998	1,195,832	3,273,830
Excess / (Deficiency)	(840,449)	(327,606)	(1,168,055)	(260,423)	(398,299)	(658,722)	(121,494)	(416,290)	(537,784)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	90,000	0	90,000	90,000	0	90,000
Transfers Out	(100,000)	0	(100,000)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(293,640)	293,640	0	(308,322)	308,322	0	(416,290)	416,290	0
Total Financing Sources/Uses	(348,090)	293,640	(54,450)	(218,322)	308,322	90,000	(326,290)	416,290	90,000
Net Increase (Decrease)	(1,188,539)	(33,966)	(1,222,505)	(478,745)	(89,977)	(568,722)	(447,784)	0	(447,784)
FUND BALANCE, RESERVES									
Beginning Balance	2,847,572	313,662	3,161,234	1,659,033	279,696	1,938,729	1,180,288	189,719	1,370,007
Ending Balance	1,659,033	279,696	1,938,729	1,180,288	189,719	1,370,007	732,504	189,719	922,223
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	279,696	279,696	0	189,719	189,719	0	189,719	189,719
Committed (I)	706,176	0	706,176	197,052	0	197,052	188,008	0	188,008
Assigned	16,575	0	16,575	283,926	0	283,926	19,983	0	19,983
Unassigned - REU	935,582	0	935,582	698,610	0	698,610	523,813	0	523,813
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,659,033	279,696	1,938,729	1,180,288	189,719	1,370,007	732,504	189,719	922,223

Notes:

(A) School District Basic Aid Supplement Charter School Funding is not reflected in current or multi year projections of original budget.

(B) Federal Revenue is anticipated to remain constant

(C) State revenue includes one time, per ADA, mandated cost of:
 2018-19 \$344
 2019-20 \$0
 2020-21 \$0

(D) Certificated salaries are increased 2.3% for step and column in 18/19 and 19/20. The change in certificated salaries is due to a larger allocation of salaries being charged to Newcastle Charter School.

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

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

(H) Other outgo expenses consists of long term loan payments.

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

(I) 2019-2020 and 2020-2021 Assumption 500,000 for legal either expensed or released per board action. Remainder for potential future OPEB obligations

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 Budget

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)	2,515,646	0	2,515,646	2,701,151	0	2,701,151	2,868,029	0	2,868,029
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	150,938	138,013	288,951	50,077	138,261	188,338	52,267	138,908	191,175
Local Revenue	5,500	0	5,500	5,775	0	5,775	6,064	0	6,064
Total Revenues	2,672,084	138,013	2,810,097	2,757,003	138,261	2,895,264	2,926,360	138,908	3,065,268
EXPENDITURES									
Certificated Salaries (C)	953,986	0	953,986	1,177,836	0	1,177,836	1,307,282	0	1,307,282
Classified Salaries (D)	248,100	0	248,100	253,806	0	253,806	259,644	0	259,644
Benefits (E)	367,232	123,453	490,685	400,636	123,453	524,089	435,221	123,453	558,674
Books and Supplies (F)	171,290	14,560	185,850	171,290	14,560	185,850	171,290	14,560	185,850
Other Services & Oper. Exp (F)	585,856	0	585,856	685,856	0	685,856	685,856	0	685,856
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	2,465,133	138,013	2,603,146	2,876,085	138,013	3,014,098	3,047,876	138,013	3,185,889
Excess / (Deficiency)	206,951	0	206,951	(119,082)	248	(118,834)	(121,516)	895	(120,621)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(90,000)	0	(90,000)	(90,000)	0	(90,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	248	(248)	0	895	(895)	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(89,752)	(248)	(90,000)	(89,105)	(895)	(90,000)
Net Increase (Decrease)	161,401	0	161,401	(208,834)	0	(208,834)	(210,621)	0	(210,621)
FUND BALANCE, RESERVES									
Beginning Balance	349,697	0	349,697	511,098	0	511,098	302,264	0	302,264
Ending Balance	511,098	0	511,098	302,264	0	302,264	91,643	0	91,643
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	475,451	0	475,451	49,752	0	49,752	0	0	0
Unassigned - REU	35,647	0	35,647	252,512	0	252,512	91,643	0	91,643
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	511,098	0	511,098	302,264	0	302,264	91,643	0	91,643

Notes:

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

(B) State revenue includes one time, per ADA, mandated cost of:

2018-19	\$344
2019-20	\$0
2020-21	\$0

(C) Certificated salaries are increased 2.3% for step and column. A greater percentage of certificated salaries has been allocated to Newcastle Charter School in 19-20 and 20-21.

(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) 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 = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,471,914.00	83,864.00	6,555,778.00	1,352,477.00	70,245.00	1,422,722.00	-78.3%
2) Federal Revenue		8100-8299	0.00	168,207.00	168,207.00	0.00	135,659.00	135,659.00	-19.3%
3) Other State Revenue		8300-8599	49,780.00	316,195.00	365,975.00	82,849.00	290,171.00	373,020.00	1.9%
4) Other Local Revenue		8600-8799	559,608.00	267,095.00	826,703.00	455,457.00	316,802.00	772,259.00	-6.6%
5) TOTAL, REVENUES			7,081,302.00	835,361.00	7,916,663.00	1,890,783.00	812,877.00	2,703,660.00	-65.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,227,291.00	409,361.00	1,636,652.00	1,082,992.00	394,332.00	1,477,324.00	-9.7%
2) Classified Salaries		2000-2999	601,416.00	234,273.00	835,689.00	465,944.00	200,973.00	666,917.00	-20.2%
3) Employee Benefits		3000-3999	464,438.00	389,458.00	853,896.00	454,932.00	422,551.00	877,483.00	2.8%
4) Books and Supplies		4000-4999	158,032.00	35,784.00	193,816.00	127,042.00	43,843.00	170,885.00	-11.8%
5) Services and Other Operating Expenditures		5000-5999	147,916.00	123,467.00	271,383.00	209,692.00	13,434.00	223,126.00	-17.8%
6) Capital Outlay		6000-6999	157,035.00	395,467.00	552,502.00	331,200.00	0.00	331,200.00	-40.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	217,553.00	87,356.00	304,909.00	59,430.00	65,350.00	124,780.00	-59.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,973,681.00	1,675,166.00	4,648,847.00	2,731,232.00	1,140,483.00	3,871,715.00	-16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,107,621.00	(839,805.00)	3,267,816.00	(840,449.00)	(327,606.00)	(1,168,055.00)	-135.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	45,550.00	0.00	45,550.00	45,550.00	0.00	45,550.00	0.0%
b) Transfers Out		7600-7629	2,220,899.00	0.00	2,220,899.00	100,000.00	0.00	100,000.00	-95.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(646,153.00)	646,153.00	0.00	(293,640.00)	293,640.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,821,502.00)	646,153.00	(2,175,349.00)	(348,090.00)	293,640.00	(54,450.00)	-97.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,286,119.00	(193,652.00)	1,092,467.00	(1,188,539.00)	(33,966.00)	(1,222,505.00)	-211.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,561,453.00	507,314.00	2,068,767.00	2,847,572.00	313,662.00	3,161,234.00	52.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,561,453.00	507,314.00	2,068,767.00	2,847,572.00	313,662.00	3,161,234.00	52.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,561,453.00	507,314.00	2,068,767.00	2,847,572.00	313,662.00	3,161,234.00	52.8%
2) Ending Balance, June 30 (E + F1e)			2,847,572.00	313,662.00	3,161,234.00	1,659,033.00	279,696.00	1,938,729.00	-38.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	69,806.04	2,653.50	72,459.54	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	311,008.50	311,008.50	0.00	279,696.00	279,696.00	-10.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	715,260.00	0.00	715,260.00	706,176.00	0.00	706,176.00	-1.3%
d) Assigned									
Other Assignments			1,698,189.96	0.00	1,698,189.96	628,414.00	0.00	628,414.00	-63.0%
Awning	0000	9780				7,913.00		7,913.00	
Wellness Fund	0000	9780				146.00		146.00	
Library Author Fund	0000	9780				800.00		800.00	
Library Book Fair Fund	0000	9780				5,813.00		5,813.00	
STEM Donations	0000	9780				603.00		603.00	
Music Donations	0000	9780				1,300.00		1,300.00	
Addition 10% REU - BP3100.2	0000	9780				611,839.00		611,839.00	
Reserve Transisiton Year - No Basic Aid	0000	9780	500,000.00		500,000.00				
Wellness Fund	0000	9780	146.00		146.00				
STEM Donation Account	0000	9780	603.00		603.00				
Music Donation Account	0000	9780	1,300.00		1,300.00				
Library Author Fund	0000	9780	800.00		800.00				
Library Book Fair	0000	9780	5,813.00		5,813.00				
Reserve for 2018/2019 Deficit	0000	9780	454,382.96		454,382.96				
Additional 10 % REU BP3100.2	0000	9780	727,232.00		727,232.00				
Awning Fund	0000	9780	7,913.00		7,913.00				
	0000	9780							
	0000	9780							
	0000	9780							
	0000	9780							
	0000	9780							
	0000	9780							
	0000	9780							
	0000	9780							
	0000	9780							
	0000	9780							
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	363,616.00	0.00	363,616.00	323,743.00	0.00	323,743.00	-11.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	662,483.50	(482,840.09)	179,643.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	700.00	0.00	700.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	69,806.04	2,653.50	72,459.54				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			732,989.54	(480,186.59)	252,802.95				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,383.52	0.00	1,383.52				
2) Due to Grantor Governments		9590	16,149.00	0.00	16,149.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			17,532.52	0.00	17,532.52				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			715,457.02	(480,186.59)	235,270.43				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	5,885,751.00	0.00	5,885,751.00	716,249.00	0.00	716,249.00	-87.8%
Education Protection Account State Aid - Current Year		8012	179,664.00	0.00	179,664.00	183,596.00	0.00	183,596.00	2.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	7,046.00	0.00	7,046.00	7,046.00	0.00	7,046.00	0.0%
Timber Yield Tax		8022	326.00	0.00	326.00	326.00	0.00	326.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	933,911.00	0.00	933,911.00	933,911.00	0.00	933,911.00	0.0%
Unsecured Roll Taxes		8042	20,404.00	0.00	20,404.00	20,404.00	0.00	20,404.00	0.0%
Prior Years' Taxes		8043	496.00	0.00	496.00	496.00	0.00	496.00	0.0%
Supplemental Taxes		8044	183,670.00	0.00	183,670.00	183,670.00	0.00	183,670.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,202,736.00	0.00	5,202,736.00	5,202,736.00	0.00	5,202,736.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,414,004.00	0.00	12,414,004.00	7,248,434.00	0.00	7,248,434.00	-41.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,942,090.00)	0.00	(5,942,090.00)	(5,895,957.00)	0.00	(5,895,957.00)	-0.8%
Property Taxes Transfers		8097	0.00	83,864.00	83,864.00	0.00	70,245.00	70,245.00	-16.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,471,914.00	83,864.00	6,555,778.00	1,352,477.00	70,245.00	1,422,722.00	-78.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	96,563.00	96,563.00	0.00	69,770.00	69,770.00	-27.7%
Special Education Discretionary Grants		8182	0.00	30,554.00	30,554.00	0.00	30,218.00	30,218.00	-1.1%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Forest Reserve Funds		8260	0.00	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	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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	0.00	0.0%
Title I, Part A, Basic	3010	8290		34,703.00	34,703.00		29,671.00	29,671.00	-14.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		6,177.00	6,177.00		6,000.00	6,000.00	-2.9%
Title III, Part A, Immigrant Education Program	4201	8290		210.00	210.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		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	0.0%
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	0.00	0.0%
Career and Technical Education	3500-3599	8290		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	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	168,207.00	168,207.00	0.00	135,659.00	135,659.00	-19.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		3,700.00	3,700.00		3,700.00	3,700.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	24,584.00	0.00	24,584.00	56,893.00	0.00	56,893.00	131.4%
Lottery - Unrestricted and Instructional Materials		8560	20,593.00	6,770.00	27,363.00	21,353.00	7,020.00	28,373.00	3.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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	0.0%
Charter School Facility Grant	6030	8590		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	0.0%
California Clean Energy Jobs Act	6230	8590		50,848.00	50,848.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		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	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,603.00	254,877.00	259,480.00	4,603.00	279,451.00	284,054.00	9.5%
TOTAL, OTHER STATE REVENUE			49,780.00	316,195.00	365,975.00	82,849.00	290,171.00	373,020.00	1.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (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	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	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	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	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	0.00	0.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	42,000.00	0.00	42,000.00	109,715.00	0.00	109,715.00	161.2%
Interest		8660	53,500.00	0.00	53,500.00	53,500.00	0.00	53,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	377,438.00	72,000.00	449,438.00	175,217.00	158,425.00	333,642.00	-25.8%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	86,670.00	1,523.00	88,193.00	117,025.00	0.00	117,025.00	32.7%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		193,572.00	193,572.00		158,377.00	158,377.00	-18.2%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			559,608.00	267,095.00	826,703.00	455,457.00	316,802.00	772,259.00	-6.6%
TOTAL, REVENUES			7,081,302.00	835,361.00	7,916,663.00	1,890,783.00	812,877.00	2,703,660.00	-65.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	982,027.00	240,676.00	1,222,703.00	881,880.00	216,373.00	1,098,253.00	-10.2%
Certificated Pupil Support Salaries		1200	0.00	42,293.00	42,293.00	0.00	52,999.00	52,999.00	25.3%
Certificated Supervisors' and Administrators' Salaries		1300	245,264.00	126,392.00	371,656.00	201,112.00	124,960.00	326,072.00	-12.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,227,291.00	409,361.00	1,636,652.00	1,082,992.00	394,332.00	1,477,324.00	-9.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	93,636.00	131,122.00	224,758.00	66,477.00	102,435.00	168,912.00	-24.8%
Classified Support Salaries		2200	79,561.00	103,151.00	182,712.00	62,789.00	98,538.00	161,327.00	-11.7%
Classified Supervisors' and Administrators' Salaries		2300	202,186.00	0.00	202,186.00	133,623.00	0.00	133,623.00	-33.9%
Clerical, Technical and Office Salaries		2400	204,647.00	0.00	204,647.00	188,620.00	0.00	188,620.00	-7.8%
Other Classified Salaries		2900	21,386.00	0.00	21,386.00	14,435.00	0.00	14,435.00	-32.5%
TOTAL, CLASSIFIED SALARIES			601,416.00	234,273.00	835,689.00	465,944.00	200,973.00	666,917.00	-20.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	175,493.00	267,648.00	443,141.00	176,348.00	283,257.00	459,605.00	3.7%
PERS		3201-3202	78,048.00	29,027.00	107,075.00	82,000.00	35,218.00	117,218.00	9.5%
OASDI/Medicare/Alternative		3301-3302	61,344.00	23,272.00	84,616.00	48,401.00	20,610.00	69,011.00	-18.4%
Health and Welfare Benefits		3401-3402	122,089.00	60,613.00	182,702.00	123,136.00	75,362.00	198,498.00	8.6%
Unemployment Insurance		3501-3502	881.00	316.00	1,197.00	742.00	293.00	1,035.00	-13.5%
Workers' Compensation		3601-3602	14,755.00	5,255.00	20,010.00	12,412.00	4,873.00	17,285.00	-13.6%
OPEB, Allocated		3701-3702	9,084.00	0.00	9,084.00	9,084.00	0.00	9,084.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,744.00	3,327.00	6,071.00	2,809.00	2,938.00	5,747.00	-5.3%
TOTAL, EMPLOYEE BENEFITS			464,438.00	389,458.00	853,896.00	454,932.00	422,551.00	877,483.00	2.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,213.00	0.00	11,213.00	17,500.00	0.00	17,500.00	56.1%
Books and Other Reference Materials		4200	250.00	0.00	250.00	850.00	0.00	850.00	240.0%
Materials and Supplies		4300	70,075.00	32,268.00	102,343.00	45,485.00	40,522.00	86,007.00	-16.0%
Noncapitalized Equipment		4400	76,494.00	3,516.00	80,010.00	63,207.00	3,321.00	66,528.00	-16.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			158,032.00	35,784.00	193,816.00	127,042.00	43,843.00	170,885.00	-11.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,365.00	30,205.00	50,570.00	12,300.00	17,445.00	29,745.00	-41.2%
Dues and Memberships		5300	10,336.00	1,178.00	11,514.00	10,550.00	1,108.00	11,658.00	1.3%
Insurance		5400 - 5450	35,435.00	0.00	35,435.00	30,500.00	0.00	30,500.00	-13.9%
Operations and Housekeeping Services		5500	70,910.00	0.00	70,910.00	57,920.00	0.00	57,920.00	-18.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,597.00	936.00	28,533.00	37,300.00	700.00	38,000.00	33.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(355,381.00)	(100,000.00)	(455,381.00)	(179,368.00)	(188,553.00)	(367,921.00)	-19.2%
Professional/Consulting Services and Operating Expenditures		5800	331,404.00	191,148.00	522,552.00	234,860.00	182,734.00	417,594.00	-20.1%
Communications		5900	7,250.00	0.00	7,250.00	5,630.00	0.00	5,630.00	-22.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			147,916.00	123,467.00	271,383.00	209,692.00	13,434.00	223,126.00	-17.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	159,000.00	159,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	236,467.00	236,467.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	157,035.00	0.00	157,035.00	331,200.00	0.00	331,200.00	110.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			157,035.00	395,467.00	552,502.00	331,200.00	0.00	331,200.00	-40.1%
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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	11,200.00	11,200.00	0.00	11,200.00	11,200.00	0.0%
Payments to County Offices		7142	0.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	0.0%
Payments to JPAs		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	101,188.00	23,592.00	124,780.00	30,950.00	22,350.00	53,300.00	-57.3%
Other Debt Service - Principal		7439	116,365.00	44,564.00	160,929.00	28,480.00	23,800.00	52,280.00	-67.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			217,553.00	87,356.00	304,909.00	59,430.00	65,350.00	124,780.00	-59.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	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	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,973,681.00	1,675,166.00	4,648,847.00	2,731,232.00	1,140,483.00	3,871,715.00	-16.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,550.00	0.00	45,550.00	45,550.00	0.00	45,550.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	0.00	45,550.00	45,550.00	0.00	45,550.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,220,899.00	0.00	2,220,899.00	100,000.00	0.00	100,000.00	-95.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,220,899.00	0.00	2,220,899.00	100,000.00	0.00	100,000.00	-95.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(646,153.00)	646,153.00	0.00	(293,640.00)	293,640.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(646,153.00)	646,153.00	0.00	(293,640.00)	293,640.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(2,821,502.00)	646,153.00	(2,175,349.00)	(348,090.00)	293,640.00	(54,450.00)	-97.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,471,914.00	83,864.00	6,555,778.00	1,352,477.00	70,245.00	1,422,722.00	-78.3%
2) Federal Revenue		8100-8299	0.00	168,207.00	168,207.00	0.00	135,659.00	135,659.00	-19.3%
3) Other State Revenue		8300-8599	49,780.00	316,195.00	365,975.00	82,849.00	290,171.00	373,020.00	1.9%
4) Other Local Revenue		8600-8799	559,608.00	267,095.00	826,703.00	455,457.00	316,802.00	772,259.00	-6.6%
5) TOTAL, REVENUES			7,081,302.00	835,361.00	7,916,663.00	1,890,783.00	812,877.00	2,703,660.00	-65.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,619,898.00	783,338.00	2,403,236.00	1,651,940.00	665,675.00	2,317,615.00	-3.6%
2) Instruction - Related Services	2000-2999		91,015.00	163,529.00	254,544.00	68,981.00	152,542.00	221,523.00	-13.0%
3) Pupil Services	3000-3999		48,207.00	164,571.00	212,778.00	53,138.00	202,691.00	255,829.00	20.2%
4) Ancillary Services	4000-4999		10,836.00	392.00	11,228.00	15,369.00	0.00	15,369.00	36.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		793,540.00	19,373.00	812,913.00	599,970.00	683.00	600,653.00	-26.1%
8) Plant Services	8000-8999		192,632.00	456,607.00	649,239.00	282,404.00	53,542.00	335,946.00	-48.3%
9) Other Outgo	9000-9999	Except 7600-7699	217,553.00	87,356.00	304,909.00	59,430.00	65,350.00	124,780.00	-59.1%
10) TOTAL, EXPENDITURES			2,973,681.00	1,675,166.00	4,648,847.00	2,731,232.00	1,140,483.00	3,871,715.00	-16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,107,621.00	(839,805.00)	3,267,816.00	(840,449.00)	(327,606.00)	(1,168,055.00)	-135.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	45,550.00	0.00	45,550.00	45,550.00	0.00	45,550.00	0.0%
b) Transfers Out		7600-7629	2,220,899.00	0.00	2,220,899.00	100,000.00	0.00	100,000.00	-95.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(646,153.00)	646,153.00	0.00	(293,640.00)	293,640.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,821,502.00)	646,153.00	(2,175,349.00)	(348,090.00)	293,640.00	(54,450.00)	-97.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,286,119.00	(193,652.00)	1,092,467.00	(1,188,539.00)	(33,966.00)	(1,222,505.00)	-211.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			1,561,453.00	507,314.00	2,068,767.00	2,847,572.00	313,662.00	3,161,234.00	52.8%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,561,453.00	507,314.00	2,068,767.00	2,847,572.00	313,662.00	3,161,234.00	52.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,561,453.00	507,314.00	2,068,767.00	2,847,572.00	313,662.00	3,161,234.00	52.8%
2) Ending Balance, June 30 (E + F1e)			2,847,572.00	313,662.00	3,161,234.00	1,659,033.00	279,696.00	1,938,729.00	-38.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		700.00	0.00	700.00	700.00	0.00	700.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		69,806.04	2,653.50	72,459.54	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
	9740		0.00	311,008.50	311,008.50	0.00	279,696.00	279,696.00	-10.1%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		715,260.00	0.00	715,260.00	706,176.00	0.00	706,176.00	-1.3%
d) Assigned									
Other Assignments (by Resource/Object)	9780		1,698,189.96	0.00	1,698,189.96	628,414.00	0.00	628,414.00	-63.0%
Awning	0000	9780				7,913.00		7,913.00	
Wellness Fund	0000	9780				146.00		146.00	
Library Author Fund	0000	9780				800.00		800.00	
Library Book Fair Fund	0000	9780				5,813.00		5,813.00	
STEM Donations	0000	9780				603.00		603.00	
Music Donations	0000	9780				1,300.00		1,300.00	
Addition 10% REU - BP3100.2	0000	9780				611,839.00		611,839.00	
Reserve Transisiton Year - No Basic Aic	0000	9780	500,000.00		500,000.00				
Wellness Fund	0000	9780	146.00		146.00				
STEM Donation Account	0000	9780	603.00		603.00				
Music Donation Account	0000	9780	1,300.00		1,300.00				
Library Author Fund	0000	9780	800.00		800.00				
Library Book Fair	0000	9780	5,813.00		5,813.00				
Reserve for 2018/2019 Deficit	0000	9780	454,382.96		454,382.96				
Additional 10 % REU BP3100.2	0000	9780	727,232.00		727,232.00				
Awning Fund	0000	9780	7,913.00		7,913.00				
	0000	9780							
	0000	9780							
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	0000	9780							
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		363,616.00	0.00	363,616.00	323,743.00	0.00	323,743.00	-11.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6500	Special Education	23.50	2,677.00
6512	Special Ed: Mental Health Services	310,985.00	277,019.00
Total, Restricted Balance		<u>311,008.50</u>	<u>279,696.00</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,273,939.00	2,515,646.00	10.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	271,262.00	288,951.00	6.5%
4) Other Local Revenue		8600-8799	6,221.00	5,500.00	-11.6%
5) TOTAL, REVENUES			2,551,422.00	2,810,097.00	10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	910,251.00	953,986.00	4.8%
2) Classified Salaries		2000-2999	201,517.00	248,100.00	23.1%
3) Employee Benefits		3000-3999	437,061.00	490,685.00	12.3%
4) Books and Supplies		4000-4999	163,540.00	185,850.00	13.6%
5) Services and Other Operating Expenditures		5000-5999	618,176.00	585,856.00	-5.2%
6) Capital Outlay		6000-6999	197,057.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	95,873.00	138,669.00	44.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,623,475.00	2,603,146.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,053.00)	206,951.00	-387.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,550.00	45,550.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	830,334.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(875,884.00)	(45,550.00)	-94.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(947,937.00)	161,401.00	-117.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,297,634.00	349,697.00	-73.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,297,634.00	349,697.00	-73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,297,634.00	349,697.00	-73.1%
2) Ending Balance, June 30 (E + F1e)			349,697.00	511,098.00	46.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	349,697.00	511,098.00	46.2%
Reserve for Economic Uncertainty	0000	9780		35,647.00	
Reserve Towards 19/20 Deficit	0000	9780		475,451.00	
Reserve Towards 18/19 Deficit	0000	9780	349,697.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	551,280.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			551,280.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	196.92		
2) Due to Grantor Governments		9590	36,643.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			36,839.92		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			514,440.25		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,123,949.00	1,210,087.00	7.7%
Education Protection Account State Aid - Current Year		8012	362,121.00	384,392.00	6.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	787,869.00	921,167.00	16.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,273,939.00	2,515,646.00	10.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	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	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	46,783.00	106,643.00	128.0%
Lottery - Unrestricted and Instructional Materials		8560	56,353.00	58,855.00	4.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	50,544.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	117,582.00	123,453.00	5.0%
TOTAL, OTHER STATE REVENUE			271,262.00	288,951.00	6.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,221.00	5,500.00	-11.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,221.00	5,500.00	-11.6%
TOTAL, REVENUES			2,551,422.00	2,810,097.00	10.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	742,513.00	745,238.00	0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	167,738.00	208,748.00	24.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			910,251.00	953,986.00	4.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	30,670.00	5,717.00	-81.4%
Classified Support Salaries		2200	49,185.00	55,017.00	11.9%
Classified Supervisors' and Administrators' Salaries		2300	91,378.00	156,634.00	71.4%
Clerical, Technical and Office Salaries		2400	30,284.00	30,732.00	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			201,517.00	248,100.00	23.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	248,581.00	278,367.00	12.0%
PERS		3201-3202	29,570.00	42,792.00	44.7%
OASDI/Medicare/Alternative		3301-3302	26,794.00	30,908.00	15.4%
Health and Welfare Benefits		3401-3402	119,402.00	124,880.00	4.6%
Unemployment Insurance		3501-3502	528.00	572.00	8.3%
Workers' Compensation		3601-3602	8,809.00	9,572.00	8.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,377.00	3,594.00	6.4%
TOTAL, EMPLOYEE BENEFITS			437,061.00	490,685.00	12.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	21,693.00	31,500.00	45.2%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	88,490.00	88,870.00	0.4%
Noncapitalized Equipment		4400	53,357.00	65,480.00	22.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			163,540.00	185,850.00	13.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,656.00	3,290.00	-69.1%
Dues and Memberships		5300	221.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	61,320.00	75,980.00	23.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,872.00	21,300.00	7.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	455,381.00	367,921.00	-19.2%
Professional/Consulting Services and Operating Expenditures		5800	69,366.00	115,895.00	67.1%
Communications		5900	1,360.00	1,470.00	8.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			618,176.00	585,856.00	-5.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	197,057.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			197,057.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	14,500.00	72,216.00	398.0%
Other Debt Service - Principal		7439	81,373.00	66,453.00	-18.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			95,873.00	138,669.00	44.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,623,475.00	2,603,146.00	-0.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	45,550.00	45,550.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,550.00	45,550.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	830,334.00	0.00	-100.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			830,334.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(875,884.00)	(45,550.00)	-94.8%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,273,939.00	2,515,646.00	10.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	271,262.00	288,951.00	6.5%
4) Other Local Revenue		8600-8799	6,221.00	5,500.00	-11.6%
5) TOTAL, REVENUES			2,551,422.00	2,810,097.00	10.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,216,715.00	1,178,478.00	-3.1%
2) Instruction - Related Services	2000-2999		339,456.00	504,902.00	48.7%
3) Pupil Services	3000-3999		28,040.00	27,840.00	-0.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		306,865.00	439,473.00	43.2%
8) Plant Services	8000-8999		636,526.00	313,784.00	-50.7%
9) Other Outgo	9000-9999	Except 7600-7699	95,873.00	138,669.00	44.6%
10) TOTAL, EXPENDITURES			2,623,475.00	2,603,146.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(72,053.00)	206,951.00	-387.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,550.00	45,550.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	830,334.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(875,884.00)	(45,550.00)	-94.8%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(947,937.00)	161,401.00	-117.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,297,634.00	349,697.00	-73.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,297,634.00	349,697.00	-73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,297,634.00	349,697.00	-73.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	349,697.00	511,098.00	46.2%
Reserve for Economic Uncertainty	0000	9780		35,647.00	
Reserve Towards 19/20 Deficit	0000	9780		475,451.00	
Reserve Towards 18/19 Deficit	0000	9780	349,697.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,000.00	55,000.00	14.6%
3) Other State Revenue		8300-8599	3,000.00	5,000.00	66.7%
4) Other Local Revenue		8600-8799	65,350.00	65,350.00	0.0%
5) TOTAL, REVENUES			116,350.00	125,350.00	7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	50,464.00	51,388.00	1.8%
3) Employee Benefits		3000-3999	19,283.00	21,037.00	9.1%
4) Books and Supplies		4000-4999	57,204.00	52,600.00	-8.0%
5) Services and Other Operating Expenditures		5000-5999	3,911.00	2,800.00	-28.4%
6) Capital Outlay		6000-6999	7,700.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			138,562.00	127,825.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,212.00)	(2,475.00)	-88.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,212.00)	(2,475.00)	-88.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,918.00	17,706.00	-55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,918.00	17,706.00	-55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,918.00	17,706.00	-55.6%
2) Ending Balance, June 30 (E + F1e)			17,706.00	15,231.00	-14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,026.99	0.00	-100.0%
Prepaid Items		9713	1,023.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,656.01	15,231.00	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,966.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	65.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,026.99		
7) Prepaid Expenditures		9330	1,023.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,081.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			13,081.85		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	48,000.00	55,000.00	14.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,000.00	55,000.00	14.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,000.00	5,000.00	66.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000.00	5,000.00	66.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	65,000.00	65,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	350.00	350.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,350.00	65,350.00	0.0%
TOTAL, REVENUES			116,350.00	125,350.00	7.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,380.00	10,304.00	9.9%
Classified Supervisors' and Administrators' Salaries		2300	41,084.00	41,084.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			50,464.00	51,388.00	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,381.00	7,679.00	20.3%
OASDI/Medicare/Alternative		3301-3302	3,405.00	3,813.00	12.0%
Health and Welfare Benefits		3401-3402	9,084.00	9,084.00	0.0%
Unemployment Insurance		3501-3502	22.00	25.00	13.6%
Workers' Compensation		3601-3602	374.00	419.00	12.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17.00	17.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,283.00	21,037.00	9.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,161.00	3,600.00	-13.5%
Noncapitalized Equipment		4400	5,922.00	1,000.00	-83.1%
Food		4700	47,121.00	48,000.00	1.9%
TOTAL, BOOKS AND SUPPLIES			57,204.00	52,600.00	-8.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	911.00	800.00	-12.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	2,000.00	-33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,911.00	2,800.00	-28.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	7,700.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,700.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			138,562.00	127,825.00	-7.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,000.00	55,000.00	14.6%
3) Other State Revenue		8300-8599	3,000.00	5,000.00	66.7%
4) Other Local Revenue		8600-8799	65,350.00	65,350.00	0.0%
5) TOTAL, REVENUES			116,350.00	125,350.00	7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		138,562.00	127,825.00	-7.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			138,562.00	127,825.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(22,212.00)	(2,475.00)	-88.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,212.00)	(2,475.00)	-88.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,918.00	17,706.00	-55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,918.00	17,706.00	-55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,918.00	17,706.00	-55.6%
2) Ending Balance, June 30 (E + F1e)			17,706.00	15,231.00	-14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,026.99	0.00	-100.0%
Prepaid Items		9713	1,023.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,656.01	15,231.00	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	15,656.01	15,231.00
Total, Restricted Balance		<u>15,656.01</u>	<u>15,231.00</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	4,600.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	150,000.00	165,000.00	10.0%
6) Capital Outlay		6000-6999	109,200.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			259,200.00	165,000.00	-36.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(254,600.00)	(160,400.00)	-37.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(154,600.00)	(60,400.00)	-60.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	298,007.00	143,407.00	-51.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,007.00	143,407.00	-51.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,007.00	143,407.00	-51.9%
2) Ending Balance, June 30 (E + F1e)			143,407.00	83,007.00	-42.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	143,407.00	83,007.00	-42.1%
Deferred Maintenance	0000	9780		83,007.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	284,870.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			284,870.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			284,870.74		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,600.00	4,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,600.00	4,600.00	0.0%
TOTAL, REVENUES			4,600.00	4,600.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	165,000.00	10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,000.00	165,000.00	10.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	109,200.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			109,200.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			259,200.00	165,000.00	-36.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	4,600.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		259,200.00	165,000.00	-36.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			259,200.00	165,000.00	-36.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(254,600.00)	(160,400.00)	-37.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(154,600.00)	(60,400.00)	-60.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	298,007.00	143,407.00	-51.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,007.00	143,407.00	-51.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,007.00	143,407.00	-51.9%
2) Ending Balance, June 30 (E + F1e)			143,407.00	83,007.00	-42.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	143,407.00	83,007.00	-42.1%
Deferred Maintenance	0000	9780		83,007.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
<hr/>		<hr/>	
	Total, Restricted Balance	0.00	0.00
		<hr/>	

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,200.00	15,100.00	-32.0%
5) TOTAL, REVENUES			22,200.00	15,100.00	-32.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	205.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,502.00	16,502.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,707.00	16,502.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,493.00	(1,402.00)	-125.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,493.00	(1,402.00)	-125.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,342.00	16,835.00	48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,342.00	16,835.00	48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,342.00	16,835.00	48.4%
2) Ending Balance, June 30 (E + F1e)			16,835.00	15,433.00	-8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			16,190.00	14,688.00	-9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	645.00	745.00	15.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,034.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,034.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14,034.17		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	200.00	100.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	22,000.00	15,000.00	-31.8%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,200.00	15,100.00	-32.0%
TOTAL, REVENUES			22,200.00	15,100.00	-32.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	205.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			205.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
Debt Service					
Debt Service - Interest		7438	1,100.00	522.00	-52.5%
Other Debt Service - Principal		7439	15,402.00	15,980.00	3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,502.00	16,502.00	0.0%
TOTAL, EXPENDITURES			16,707.00	16,502.00	-1.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,200.00	15,100.00	-32.0%
5) TOTAL, REVENUES			22,200.00	15,100.00	-32.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5.00	0.00	-100.0%
8) Plant Services	8000-8999		200.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	16,502.00	16,502.00	0.0%
10) TOTAL, EXPENDITURES			16,707.00	16,502.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			5,493.00	(1,402.00)	-125.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,493.00	(1,402.00)	-125.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,342.00	16,835.00	48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,342.00	16,835.00	48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,342.00	16,835.00	48.4%
2) Ending Balance, June 30 (E + F1e)			16,835.00	15,433.00	-8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			16,190.00	14,688.00	-9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	645.00	745.00	15.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	16,190.00	14,688.00
Total, Restricted Balance		<u>16,190.00</u>	<u>14,688.00</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,000.00	5,000.00	-92.1%
5) TOTAL, REVENUES			63,000.00	5,000.00	-92.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	431,209.00	5,000.00	-98.8%
6) Capital Outlay		6000-6999	11,252,688.00	150,345.00	-98.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,688,897.00	155,345.00	-98.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,625,897.00)	(150,345.00)	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,120,899.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,120,899.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,504,998.00)	(150,345.00)	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,659,968.00	154,970.00	-98.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,659,968.00	154,970.00	-98.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,659,968.00	154,970.00	-98.4%
2) Ending Balance, June 30 (E + F1e)			154,970.00	4,625.00	-97.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	154,970.00	4,625.00	-97.0%
Phase III	0000	9780		4,625.00	
Phase II	0000	9780	154,970.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,500,311.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,500,311.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,500,311.10		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	63,000.00	5,000.00	-92.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			63,000.00	5,000.00	-92.1%
TOTAL, REVENUES			63,000.00	5,000.00	-92.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	431,209.00	5,000.00	-98.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			431,209.00	5,000.00	-98.8%
CAPITAL OUTLAY					
Land		6100	639,700.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,574,188.00	150,345.00	-98.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	38,800.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,252,688.00	150,345.00	-98.7%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,688,897.00	155,345.00	-98.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,120,899.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,120,899.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,120,899.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,000.00	5,000.00	-92.1%
5) TOTAL, REVENUES			63,000.00	5,000.00	-92.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,688,897.00	155,345.00	-98.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,688,897.00	155,345.00	-98.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,625,897.00)	(150,345.00)	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,120,899.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,120,899.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,504,998.00)	(150,345.00)	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,659,968.00	154,970.00	-98.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,659,968.00	154,970.00	-98.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,659,968.00	154,970.00	-98.4%
2) Ending Balance, June 30 (E + F1e)			154,970.00	4,625.00	-97.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	154,970.00	4,625.00	-97.0%
Phase III	0000	9780		4,625.00	
Phase II	0000	9780	154,970.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	151.65	151.65	151.65	151.58	151.58	151.58
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	151.65	151.65	151.65	151.58	151.58	151.58
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	151.65	151.65	151.65	151.58	151.58	151.58
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
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	295.96	295.96	295.96	308.49	308.49	308.49
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	295.96	295.96	295.96	308.49	308.49	308.49
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	295.96	295.96	295.96	308.49	308.49	308.49

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH		3,161,234.00	3,143,869.00	2,438,547.00	1,775,216.00	1,329,240.00	850,849.00	1,706,124.00	1,260,148.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	35,812.00	35,812.00	110,361.00	64,462.00	64,462.00	110,361.00	64,462.00	64,462.00
Property Taxes	8020-8079	149,843.00	149,843.00	149,843.00	149,843.00	149,843.00	1,500,000.00	149,843.00	149,843.00
Miscellaneous Funds	8080-8099	0.00	(353,757.00)	(707,515.00)	(471,676.00)	(471,676.00)	(471,676.00)	(471,676.00)	(471,676.00)
Federal Revenue	8100-8299	0.00	0.00	0.00	32,415.00	0.00	0.00	32,415.00	0.00
Other State Revenue	8300-8599	31,083.00	31,083.00	31,083.00	31,083.00	31,083.00	31,083.00	31,083.00	31,083.00
Other Local Revenue	8600-8799	36,551.00	36,551.00	36,551.00	36,551.00	36,551.00	36,551.00	36,551.00	36,551.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		253,289.00	(100,468.00)	(379,677.00)	(157,322.00)	(189,737.00)	1,206,319.00	(157,322.00)	(189,737.00)
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	122,444.00	122,444.00	122,444.00	122,444.00	122,444.00	122,444.00	122,444.00	122,444.00
Classified Salaries	2000-2999	54,993.00	54,993.00	54,993.00	54,993.00	54,993.00	54,993.00	54,993.00	54,993.00
Employee Benefits	3000-3999	72,624.00	72,624.00	72,624.00	72,624.00	72,624.00	72,624.00	72,624.00	72,624.00
Books and Supplies	4000-4999	2,000.00	5,000.00	15,000.00	20,000.00	20,000.00	20,000.00	20,000.00	14,721.00
Services	5000-5999	18,593.00	18,593.00	18,593.00	18,593.00	18,593.00	18,593.00	18,593.00	18,593.00
Capital Outlay	6000-6599		331,200.00						
Other Outgo	7000-7499						62,390.00		
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		270,654.00	604,854.00	283,654.00	288,654.00	288,654.00	351,044.00	288,654.00	283,375.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	0.00							
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00							
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00							
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(17,365.00)	(705,322.00)	(663,331.00)	(445,976.00)	(478,391.00)	855,275.00	(445,976.00)	(473,112.00)
F. ENDING CASH (A + E)		3,143,869.00	2,438,547.00	1,775,216.00	1,329,240.00	850,849.00	1,706,124.00	1,260,148.00	787,036.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		787,036.00	7,223.00	1,352,866.00	815,938.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	110,361.00	64,462.00	64,462.00	64,462.00	45,904.00		899,845.00	899,845.00
Property Taxes	8020-8079	149,843.00	2,000,000.00	149,845.00	1,500,000.00	0.00		6,348,589.00	6,348,589.00
Miscellaneous Funds	8080-8099	(869,826.00)	(535,493.00)	(535,493.00)	(535,493.00)	70,245.00		(5,825,712.00)	(5,825,712.00)
Federal Revenue	8100-8299	0.00	32,415.00	0.00	32,414.00	6,000.00		135,659.00	135,659.00
Other State Revenue	8300-8599	31,083.00	31,083.00	31,083.00	31,107.00			373,020.00	373,020.00
Other Local Revenue	8600-8799	36,551.00	36,551.00	36,551.00	36,551.00	333,647.00		772,259.00	772,259.00
Interfund Transfers In	8910-8929	45,550.00			0.00			45,550.00	45,550.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		(496,438.00)	1,629,018.00	(253,552.00)	1,129,041.00	455,796.00	0.00	2,749,210.00	2,749,210.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	122,444.00	122,444.00	122,444.00	122,444.00	7,996.00		1,477,324.00	1,477,324.00
Classified Salaries	2000-2999	54,993.00	54,993.00	54,993.00	54,993.00	7,001.00		666,917.00	666,917.00
Employee Benefits	3000-3999	72,624.00	72,624.00	72,624.00	72,624.00	5,995.00		877,483.00	877,483.00
Books and Supplies	4000-4999	14,721.00	14,721.00	14,722.00	10,000.00			170,885.00	170,885.00
Services	5000-5999	18,593.00	18,593.00	18,593.00	18,603.00			223,126.00	223,126.00
Capital Outlay	6000-6599							331,200.00	331,200.00
Other Outgo	7000-7499				62,390.00			124,780.00	124,780.00
Interfund Transfers Out	7600-7629				100,000.00			100,000.00	100,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		283,375.00	283,375.00	283,376.00	441,054.00	20,992.00	0.00	3,971,715.00	3,971,715.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				0.00	0.00		0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(779,813.00)	1,345,643.00	(536,928.00)	687,987.00	434,804.00	0.00	(1,222,505.00)	(1,222,505.00)
F. ENDING CASH (A + E)		7,223.00	1,352,866.00	815,938.00	1,503,925.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,938,729.00	

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 645 Kentucky Greens Way, Newcastle
Date: June 13, 2018

Place: NESD District Office
Date: June 13, 2018
Time: 06:00 PM

Adoption Date: June 27, 2018

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget 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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 27, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?	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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Schools Insurance Group - Auburn,CA

() This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 27, 2018

For additional information on this certification, please contact:

Name: Raenel Toste

Title: CBO

Telephone: 916-8241664

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,636,652.00	301	138,190.00	303	1,498,462.00	305	27,286.00		307	1,471,176.00	309
2000 - Classified Salaries	835,689.00	311	212,683.00	313	623,006.00	315	32,645.00		317	590,361.00	319
3000 - Employee Benefits	853,896.00	321	117,617.00	323	736,279.00	325	14,278.00		327	722,001.00	329
4000 - Books, Supplies Equip Replace. (6500)	193,816.00	331	0.00	333	193,816.00	335	6,770.00		337	187,046.00	339
5000 - Services. . . & 7300 - Indirect Costs	271,383.00	341	(96,717.00)	343	368,100.00	345	150,796.00		347	217,304.00	349
TOTAL					3,419,663.00	365			TOTAL	3,187,888.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	1,217,903.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	220,058.00 380
3. STRS.		3101 & 3102	348,885.00 382
4. PERS.		3201 & 3202	25,632.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	35,122.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	124,515.00 385
7. Unemployment Insurance.		3501 & 3502	701.00 390
8. Workers' Compensation Insurance.		3601 & 3602	11,801.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	5,363.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			1,989,980.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			1,989,980.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			62.42%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.42%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	3,187,888.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,477,324.00	301	142,335.00	303	1,334,989.00	305	21,353.00		307	1,313,636.00	309
2000 - Classified Salaries	666,917.00	311	184,906.00	313	482,011.00	315	49,418.00		317	432,593.00	319
3000 - Employee Benefits	877,483.00	321	101,099.00	323	776,384.00	325	22,319.00		327	754,065.00	329
4000 - Books, Supplies Equip Replace. (6500)	170,885.00	331	0.00	333	170,885.00	335	7,020.00		337	163,865.00	339
5000 - Services . . . & 7300 - Indirect Costs	223,126.00	341	(187,870.00)	343	410,996.00	345	169,309.00		347	241,687.00	349
TOTAL					3,175,265.00	365			TOTAL	2,905,846.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.01%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.01%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2,905,846.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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) 359,419.00
- 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) 4,506,563.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.98%

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. no

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)	337,763.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	142,856.00
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)	53,157.01
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)	417.99
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)	534,194.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	534,194.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,482,191.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	594,000.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	240,818.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	11,228.00
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)	366,483.00
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)	272,676.00
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)	612,970.99
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)	4,820.01
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)	130,862.00
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)	5,716,049.00

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)	9.35%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	9.35%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>534,194.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>203,383.49</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (13.42%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.42%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 13.42%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	27,810.00		41,756.00	69,566.00
2. State Lottery Revenue	8560	63,003.00		20,713.00	83,716.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		90,813.00	0.00	62,469.00	153,282.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	69,696.00			69,696.00
2. Classified Salaries:	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		33,560.00	33,560.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	21,117.00		28,909.00	50,026.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		90,813.00	0.00	62,469.00	153,282.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
This funding was transferred in 2017/2018 to one of the charter schools Newcastle Elementary School District (NESD) Charters. The charter school became independent on 7/1/17 and was no longer part of NESD's financials.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget /

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2018-19 Budget (Form 01) (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	1,352,477.00	3.10%	1,394,340.00	2.38%	1,427,457.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	82,849.00	-67.53%	26,905.00	0.00%	26,905.00
4. Other Local Revenues	8600-8799	455,457.00	5.00%	478,230.00	5.00%	502,142.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	97.59%	90,000.00	0.00%	90,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(293,640.00)	5.00%	(308,322.00)	35.02%	(416,290.00)
6. Total (Sum lines A1 thru A5c)		1,642,693.00	2.34%	1,681,153.00	-3.03%	1,630,214.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,082,992.00		907,901.00
b. Step & Column Adjustment				20,881.00		19,602.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(195,972.00)		(98,720.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,082,992.00	-16.17%	907,901.00	-8.71%	828,783.00
2. Classified Salaries						
a. Base Salaries				465,944.00		477,593.00
b. Step & Column Adjustment				11,649.00		11,940.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	465,944.00	2.50%	477,593.00	2.50%	489,533.00
3. Employee Benefits	3000-3999	454,932.00	5.12%	478,240.00	5.54%	504,748.00
4. Books and Supplies	4000-4999	127,042.00	0.00%	127,042.00	0.00%	127,042.00
5. Services and Other Operating Expenditures	5000-5999	209,692.00	-47.69%	109,692.00	0.00%	109,692.00
6. Capital Outlay	6000-6999	331,200.00	-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	-69.38%	18,200.00
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	100,000.00	-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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,831,232.00	-23.71%	2,159,898.00	-3.79%	2,077,998.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,188,539.00)		(478,745.00)		(447,784.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,847,572.00		1,659,033.00		1,180,288.00
2. Ending Fund Balance (Sum lines C and D1)		1,659,033.00		1,180,288.00		732,504.00
3. Components of Ending Fund Balance						
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		197,052.00		188,008.00
d. Assigned	9780	628,414.00		283,926.00		19,983.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	323,743.00		698,610.00		523,813.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,659,033.00		1,180,288.00		732,504.00

Description	Object Codes	2018-19 Budget (Form 01) (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	323,743.00		698,610.00		523,813.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			0.00		
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		323,743.00		698,610.00		523,813.00
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	2018-19 Budget (Form 01) (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 current or multi year projections of original budget.						
(B) Federal Revenue is anticipated to remain constant						
(C) State revenue includes one time, per ADA, mandated cost of:						
2018-19 \$344						
2019-20 \$0						
2020-21 \$0						
(D) Certificated salaries are increased 2.3% for step and column in 18/19 and 19/20. The change in certificated salaries is due to a larger allocation of salaries being charged to Newcastle Charter School.						
(E) Classified salaries are increased 2.5% for step and column.						
(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 remain constant. A greater portion of other services has been allocated to Newcastle Charter School in 19-20 and 20-21.						
(H) Other outgo expenses consists of long term loan payments.						
(I) 2018-2019 Commitment includes 500,000 for anticipated legal expenses.						
(I) 2019-2020 and 2020-2021 Assumption 500,000 for legal either expensed or released per board action. Remainder for potential future OPEB obligations						
(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 15% of total expenses for NES/NCS						

Description	Object Codes	2018-19 Budget (Form 01) (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	70,245.00	30.05%	91,351.00	0.00%	91,351.00
2. Federal Revenues	8100-8299	135,659.00	0.00%	135,659.00	0.00%	135,659.00
3. Other State Revenues	8300-8599	290,171.00	-26.47%	213,362.00	0.00%	213,362.00
4. Other Local Revenues	8600-8799	316,802.00	3.58%	328,144.00	3.36%	339,170.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	293,640.00	5.00%	308,322.00	35.02%	416,290.00
6. Total (Sum lines A1 thru A5c)		1,106,517.00	-2.68%	1,076,838.00	11.05%	1,195,832.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				394,332.00		403,402.00
b. Step & Column Adjustment				9,070.00		9,278.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	394,332.00	2.30%	403,402.00	2.30%	412,680.00
2. Classified Salaries						
a. Base Salaries				200,973.00		205,997.00
b. Step & Column Adjustment				5,024.00		5,150.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	200,973.00	2.50%	205,997.00	2.50%	211,147.00
3. Employee Benefits	3000-3999	422,551.00	2.90%	434,789.00	3.36%	449,378.00
4. Books and Supplies	4000-4999	43,843.00	0.00%	43,843.00	0.00%	43,843.00
5. Services and Other Operating Expenditures	5000-5999	13,434.00	0.00%	13,434.00	0.00%	13,434.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	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)		1,140,483.00	2.31%	1,166,815.00	2.49%	1,195,832.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(33,966.00)		(89,977.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		313,662.00		279,696.00		189,719.00
2. Ending Fund Balance (Sum lines C and D1)		279,696.00		189,719.00		189,719.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	279,696.00		189,719.00		189,719.00
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		279,696.00		189,719.00		189,719.00
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (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	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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	2018-19 Budget (Form 01) (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 current or multi year projections of original budget.

(B) Federal Revenue is anticipated to remain constant

(C) State revenue includes one time, per ADA, mandated cost of:

2018-19	\$344
2019-20	\$0
2020-21	\$0

(D) Certificated salaries are increased 2.3% for step and column in 18/19 and 19/20. The change in certificated salaries is due to a larger allocation of salaries being charged to Newcastle Charter School.

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

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

(H) Other outgo expenses consists of long term loan payments.

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

(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 15% of total expenses for NES/NCS

Description	Object Codes	2018-19 Budget (Form 01) (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	1,422,722.00	4.43%	1,485,691.00	2.23%	1,518,808.00
2. Federal Revenues	8100-8299	135,659.00	0.00%	135,659.00	0.00%	135,659.00
3. Other State Revenues	8300-8599	373,020.00	-35.59%	240,267.00	0.00%	240,267.00
4. Other Local Revenues	8600-8799	772,259.00	4.42%	806,374.00	4.33%	841,312.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	97.59%	90,000.00	0.00%	90,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,749,210.00	0.32%	2,757,991.00	2.47%	2,826,046.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,477,324.00		1,311,303.00
b. Step & Column Adjustment				29,951.00		28,880.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(195,972.00)		(98,720.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,477,324.00	-11.24%	1,311,303.00	-5.33%	1,241,463.00
2. Classified Salaries						
a. Base Salaries				666,917.00		683,590.00
b. Step & Column Adjustment				16,673.00		17,090.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	666,917.00	2.50%	683,590.00	2.50%	700,680.00
3. Employee Benefits	3000-3999	877,483.00	4.05%	913,029.00	4.50%	954,126.00
4. Books and Supplies	4000-4999	170,885.00	0.00%	170,885.00	0.00%	170,885.00
5. Services and Other Operating Expenditures	5000-5999	223,126.00	-44.82%	123,126.00	0.00%	123,126.00
6. Capital Outlay	6000-6999	331,200.00	-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	-33.04%	83,550.00
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	100,000.00	-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)		3,971,715.00	-16.24%	3,326,713.00	-1.59%	3,273,830.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,222,505.00)		(568,722.00)		(447,784.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,161,234.00		1,938,729.00		1,370,007.00
2. Ending Fund Balance (Sum lines C and D1)		1,938,729.00		1,370,007.00		922,223.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740	279,696.00		189,719.00		189,719.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	706,176.00		197,052.00		188,008.00
d. Assigned	9780	628,414.00		283,926.00		19,983.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	323,743.00		698,610.00		523,813.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,938,729.00		1,370,007.00		922,223.00
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (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	323,743.00		698,610.00		523,813.00
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 E1a thru E2c)		323,743.00		698,610.00		523,813.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.15%		21.00%		16.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		151.58		151.58		148.51
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,971,715.00		3,326,713.00		3,273,830.00
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)		3,971,715.00		3,326,713.00		3,273,830.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		198,585.75		166,335.65		163,691.50
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		198,585.75		166,335.65		163,691.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,369,105.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	168,207.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	749,559.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	381,582.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,266,449.00
6. All Other Financing Uses	All	9100 9200	7699 7651	830,334.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	360,089.00
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)				4,588,013.00
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	22,212.00
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)				5,635,097.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		447.61
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,589.30
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	8,056,319.12	8,879.64
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)	8,056,319.12	8,879.64
B. Required effort (Line A.2 times 90%)	7,250,687.21	7,991.68
C. Current year expenditures (Line I.E and Line II.B)	5,635,097.00	12,589.30
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	1,615,590.21	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	22.28%	0.00%

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(455,381.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	2,220,899.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	455,381.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,120,899.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	455,381.00	(455,381.00)	0.00	0.00	2,266,449.00	2,266,449.00	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				
01 GENERAL FUND								
Expenditure Detail	0.00	(367,921.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	100,000.00		
Fund Reconciliation								
09 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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2018-19 Budget
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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	367,921.00	(367,921.00)	0.00	0.00	145,550.00	145,550.00		

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA	
3.0%	0	to 300
2.0%	301	to 1,000
1.0%	1,001	and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	144	145		
Charter School				
Total ADA	144	145	N/A	Met
Second Prior Year (2016-17)				
District Regular	134	141		
Charter School				
Total ADA	134	141	N/A	Met
First Prior Year (2017-18)				
District Regular	134	152		
Charter School	0	0		
Total ADA	134	152	N/A	Met
Budget Year (2018-19)				
District Regular	152			
Charter School	0			
Total ADA	152			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular		142	148	
Charter School				
Total Enrollment		142	148	N/A
Second Prior Year (2016-17)				
District Regular		143	142	
Charter School				
Total Enrollment		143	142	0.7%
First Prior Year (2017-18)				
District Regular		137	145	
Charter School		0		
Total Enrollment		137	145	N/A
Budget Year (2018-19)				
District Regular		159		
Charter School				
Total Enrollment		159		

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	137	148	
Charter School		0	
Total ADA/Enrollment	137	148	92.6%
Second Prior Year (2016-17)			
District Regular	141	142	
Charter School			
Total ADA/Enrollment	141	142	99.3%
First Prior Year (2017-18)			
District Regular	152	145	
Charter School	0		
Total ADA/Enrollment	152	145	104.8%
Historical Average Ratio:			98.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.4%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	152	159		
Charter School	0			
Total ADA/Enrollment	152	159	95.6%	Met
1st Subsequent Year (2019-20)				
District Regular	150	158		
Charter School				
Total ADA/Enrollment	150	158	94.9%	Met
2nd Subsequent Year (2020-21)				
District Regular	149	156		
Charter School				
Total ADA/Enrollment	149	156	95.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.
Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	1,352,477.00	1,359,993.00	1,393,110.00
	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)
Step 1 - Change in Population			2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines A6 and C4)	151.65	151.58	148.52
b. Prior Year ADA (Funded)		151.65	150.42
c. Difference (Step 1a minus Step 1b)		(0.07)	(1.16)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.05%	-0.77%
			-1.26%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding			
b1. COLA percentage (if district is at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	-0.05%	-0.77%	-1.26%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.05% to .95%	-1.77% to .23%	-2.26% to -.26%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	6,348,589.00	6,348,589.00	6,348,589.00	6,348,589.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	12,414,004.00	7,248,434.00	7,294,572.00	7,330,880.00
District's Projected Change in LCFF Revenue:		-41.61%	0.64%	0.50%
LCFF Revenue Standard:		-1.05% to .95%	-1.77% to .23%	-2.26% to -.26%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The 2017-18 revenue includes 5,200,000 of School District Basic Aid Supplement Charter School Adjustment that is outside of the LCFF calculation but is included in state aid. This funding has not been budgeted in the 18/19 thru 20/21 school years due to the unpredictable nature of this funding. The above amounts also do not take into consideration the 5,900,000 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 budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/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)	2,293,145.00	2,973,681.00	77.1%
Historical Average Ratio:			100.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	5.0%	5.0%	5.0%
	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 MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	2,003,868.00	2,731,232.00	73.4%	Not Met
1st Subsequent Year (2019-20)	1,863,734.00	2,159,898.00	86.3%	Not Met
2nd Subsequent Year (2020-21)	1,823,064.00	2,077,998.00	87.7%	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(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

A larger percentage of certificated salaries were allocated to Newcastle Charter School in 2019/2020 and 2020/2021.

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.05%	-0.77%	-1.26%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.05% to 9.95%	-10.77% to 9.23%	-11.26% to 8.74%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.05% to 4.95%	-5.77% to 4.23%	-6.26% to 3.74%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	168,207.00		
Budget Year (2018-19)	135,659.00	-19.35%	Yes
1st Subsequent Year (2019-20)	135,659.00	0.00%	No
2nd Subsequent Year (2020-21)	135,659.00	0.00%	No

Explanation:
(required if Yes)

NESD will no longer sponsor Placer Academy Charter School and Federal Special Education funds were adjusted accordingly.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	365,975.00		
Budget Year (2018-19)	373,020.00	1.92%	No
1st Subsequent Year (2019-20)	240,267.00	-35.59%	Yes
2nd Subsequent Year (2020-21)	240,267.00	0.00%	No

Explanation:
(required if Yes)

2018/2019 includes one-time mandated costs funding of \$344 per ADA. This was removed for 2019/2020 and 2020/2021.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	826,703.00		
Budget Year (2018-19)	772,259.00	-6.59%	Yes
1st Subsequent Year (2019-20)	806,374.00	4.42%	Yes
2nd Subsequent Year (2020-21)	841,312.00	4.33%	Yes

Explanation:
(required if Yes)

2018/2019 was reduced due to the loss of Placer Academy Charter School's oversight and back office fees. Also the interest earned on revenue was reduced do to the Basic Aid Supplemental Charter School Funding not being budgeted. The 2019/2020 and 2020/2021 local revenue was increased to reflect the increase in oversight fees from the charters that NESD sponsors.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	193,816.00		
Budget Year (2018-19)	170,885.00	-11.83%	Yes
1st Subsequent Year (2019-20)	170,885.00	0.00%	No
2nd Subsequent Year (2020-21)	170,885.00	0.00%	No

Explanation:
(required if Yes)

More book and supply expenses were allocated to Newcastle Charter School.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2017-18)	271,383.00		
Budget Year (2018-19)	223,126.00	-17.78%	Yes
1st Subsequent Year (2019-20)	123,126.00	-44.82%	Yes
2nd Subsequent Year (2020-21)	123,126.00	0.00%	No

Explanation:
(required if Yes)

More service and operating expenditure expenses were allocated to Newcastle Charter School.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	1,360,885.00		
Budget Year (2018-19)	1,280,938.00	-5.87%	Met
1st Subsequent Year (2019-20)	1,182,300.00	-7.70%	Met
2nd Subsequent Year (2020-21)	1,217,238.00	2.96%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	465,199.00		
Budget Year (2018-19)	394,011.00	-15.30%	Not Met
1st Subsequent Year (2019-20)	294,011.00	-25.38%	Not Met
2nd Subsequent Year (2020-21)	294,011.00	0.00%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B
if NOT met)

More book and supply expenses were allocated to Newcastle Charter School.

Explanation:

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

More service and operating expenditure expenses were allocated to Newcastle Charter School.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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.

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: _____

7B. Calculating the District's Required Minimum Contribution

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 2 will be used to calculate the required minimum contribution.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	3,971,715.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	3,971,715.00	119,151.45	99,692.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	3,971,715.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	3,971,715.00	119,151.45	360,057.77	119,151.45

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
79,434.30	119,151.45

e. OMMA/RMA Contribution

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
99,692.00	N/A

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

119,151.45

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	856,050.00	958,490.00	363,616.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	856,050.00	958,490.00	363,616.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	3,411,943.26	7,800,267.32	6,869,746.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	3,411,943.26	7,800,267.32	6,869,746.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	25.1%	12.3%	5.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	8.4%	4.1%	1.8%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, 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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	778,816.72	2,767,117.37	N/A	Met
Second Prior Year (2016-17)	(253,614.77)	6,369,237.00	4.0%	Met
First Prior Year (2017-18)	1,286,119.00	5,194,580.00	N/A	Met
Budget Year (2018-19) (Information only)	(1,188,539.00)	2,831,232.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	947,511.00	1,036,250.20	N/A	Met
Second Prior Year (2016-17)	1,114,951.00	1,815,066.92	N/A	Met
First Prior Year (2017-18)	1,358,385.00	1,561,453.00	N/A	Met
Budget Year (2018-19) (Information only)	2,847,572.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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: Budget Year data are extracted. If Form MYP 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 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.

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.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	152	152	149
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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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): _____

	Budget Year (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		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	3,971,715.00	3,326,713.00	3,273,830.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,971,715.00	3,326,713.00	3,273,830.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	198,585.75	166,335.65	163,691.50
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	198,585.75	166,335.65	163,691.50

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	323,743.00	698,610.00	523,813.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, 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 MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	323,743.00	698,610.00	523,813.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.15%	21.00%	16.00%
District's Reserve Standard (Section 10B, Line 7):	198,585.75	166,335.65	163,691.50
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget 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 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(646,153.00)			
Budget Year (2018-19)	(293,640.00)	(352,513.00)	-54.6%	Not Met
1st Subsequent Year (2019-20)	(308,322.00)	14,682.00	5.0%	Met
2nd Subsequent Year (2020-21)	(416,290.00)	107,968.00	35.0%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)				
Budget Year (2018-19)	45,550.00	45,550.00	New	Not Met
1st Subsequent Year (2019-20)	90,000.00	44,450.00	97.6%	Not Met
2nd Subsequent Year (2020-21)	90,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	2,220,889.00			
Budget Year (2018-19)	100,000.00	(2,120,889.00)	-95.5%	Not Met
1st Subsequent Year (2019-20)	0.00	(100,000.00)	-100.0%	Not Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution 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)

2017/2018 includes a general fund contribution to the replacement of the athletic field and to ongoing maintenance resource. These expenses were not considered in the out years. NESD will no longer be sponsoring Placer Academy Charter School so special education expenses were reduced in 2018/2019 to reflect this change. The increases to the general fund contributions in 2019/2020 and 2020/2021 are primarily due to salary step and column and PERS/STRS increases.

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

Explanation:
(required if NOT met)

The increase in transfer is due to an increase to Newcastle Charter's facility contribution to the general fund.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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)

The transfer in the amount of 2 million dollars will go to the Capitol Oulay fund for Phase 2 of NESD's modernization project. These funds are derived from the Basic Aid Supplement Funds that have not been budgeted from 2018/2019 thru 2020/2021. Once there is confirmation of this funding a transfer will be entered for Phase III of the modernization. A transfer of 100,000 has been allocated to the Deferred Maintenance fund so that NESD can keep its facilities in good order. This is a good practice but the transfer will not be done if it brings the Reserve for Economic Uncertainties below the board preferred amount.

1d. NO - There are no capital projects 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 payments for the budget 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list 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 Treasury Note	29	01,09	01,09	2,935,077
TOTAL:				4,162,019

Type of Commitment (continued)	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	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	0	0	0
Placer County Treasury Note	148,471	148,471	148,471	148,471
Total Annual Payments:	282,752	244,245	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 budget 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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

We have 3 Employee's that qualify for the employer paid cap when they retire. One is currently retired and is on year 4 of the 7 year term. Funds have been committed by the NESD Board of Trustee's to cover the current and future expenses.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Other

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
---------------------	-------------------

4. OPEB Liabilities

a. Total OPEB liability

123,588.00

b. OPEB plan(s) fiduciary net position (if applicable)

123,588.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Estimated

e. If based on an actuarial valuation, indicate the date of the OPEB valuation

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	9,084.00	9,084.00	4,542.00
	1	1	1

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget 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	24.9	24.9	24.9

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

We have not started negotiations for the 18/19 school year.

Negotiations Settled

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

--

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the budget 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

22,120

7. Amount included for any tentative salary schedule increases

Budget 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 budget 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

Budget 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

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
29,379	30,717	31,300
1.7%	1.9%	1.9%

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

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

Budget 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 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	14.9	14.2	14.2	14.2

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations have not started for 18/19

Negotiations Settled

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

--

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the budget 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

4,986

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

- Are costs of H&W benefit changes included in the budget 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

Budget 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

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
9,757	9,252	9,546
3.7%	3.3%	3.3%

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

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

Budget 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 and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget 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

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget 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

13,670

4. Amount included for any tentative salary schedule increases

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

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

- Are costs of H&W benefit changes included in the budget 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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	9084 Per 1.0 FTE	9084 Per 1.0 FTE	9084 Per 1.0 FTE
Percent of H&W cost paid by employer	NDN Hard Cap	NDN Hard Cap	NDN Hard Cap
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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	4,233	6,458	6,704
Percent change in step & column over prior year	2.6%	3.8%	3.8%

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 27, 2018

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

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

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent 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 Budget Criteria and Standards Review

July 1 Budget
2018-19 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!!!

July 1 Budget
2017-18 Estimated Actuals
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)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Great Job!!