



# Newcastle Elementary School District 2018-2019 Second Interim Report

645 Kentucky Greens Way  
Newcastle, CA 95658

Presented to the Board of Trustees  
March 13, 2019

**Newcastle Elementary School District**  
**2018-19 Second Interim Report and Multiyear Fiscal Projection**  
**As of January 31, 2019**  
Presented March 13, 2019

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

**Governor’s Proposed Budget for 2019-20**

Governor Newsom released his proposed state budget on January 10<sup>th</sup> for the upcoming 2019-20 fiscal year. Essentially, the Governor’s budget consists of a \$144 billion state-wide general fund budget for the upcoming fiscal year, which represents a 3.6% increase over the current year. Additionally, he emphasized that 86.4% of the new spending is for one-time investments compared to 71% last year.

The 2019-20 state budget forecasts an increase in revenues for fiscal years 2017-18 through 2019-20 that exceed the 2018-19 state budget projections by more than \$5.2 billion. While both the personal income tax and the corporation tax are expected to beat earlier estimates during the three year time frame, the budget projects that the sales and use tax will be short of projections.

The Governor’s budget proposes a Proposition 98 guarantee of \$80.7 billion for 2019-20, which is an increase of \$2.8 billion from 2018-19. The Governor’s budget also continues to build additional reserves in the Rainy Day Fund beyond the \$13.5 billion currently reserved. An additional \$1.8 billion transfer is proposed in the budget year with an additional \$4.1 billion reserved during subsequent years, which is expected to total \$19.4 billion by 2022-23.

**LCFF Cost-of-Living-Adjustment (COLA):** Funding for the Local Control Funding Formula (LCFF) is in its second year of being funded at target levels (i.e. 100% of full implementation), and is expected to increase by \$2 billion relating to a 3.46% cost-of-living-adjustment (COLA) estimate. Illustrated below is a comparison of the COLA percentages:

Description	2018-19	2019-20	2020-21	2021-22
Annual COLA – Proposed (May 2018)	3.00%*	2.57%	2.67%	2.90%
Annual COLA – Enacted (June 2018)	3.70%*	2.57%	2.67%	3.42%
Annual COLA – Revised (January 2019)	3.70%*	3.46%	2.86%	2.92%

\* COLA relating to programs other than LCFF is 2.71%

**School District Basic Aid Supplement Charter School Adjustment** – This funding is unique to school districts whose collective ADA consists more of charter school students than resident students. Due to the current structure of Newcastle Elementary School District, we have qualified for this funding in the 2015-16, 2016-17, 2017-18 and 2018-19 school years. This is current year state aid that backfills a school district for the loss of local revenue, to a charter school, serving non-resident students. It could provide up to 70 percent of the LCFF entitlement of the pupil’s school district of residence. This funding is a part of NESD’s state aid but is calculated outside of LCFF and is considered, by the district, as one time money.

**One-Time Discretionary Funding.** Unlike in past years, the 2019-20 state budget does not propose any one-time Proposition 98 discretionary funding for school districts, charter schools, or county offices of education (COEs).

**Additional 2019-20 Proposed Budget Components.** Additional components of the Governor’s 2019-20 budget contains the following:

- In addition to the COLA impacting the LCFF, the COLA also impacts other education programs that are funded outside of the LCFF (i.e. mandate block grant, special education, preschool, child nutrition, etc.)
- \$576 million (\$186 million of one-time funds) to support expanded special education services and school readiness support at LEAs with high percentages of both students with disabilities and unduplicated students
- Implementing universal preschool for all low-income four-year-olds in California over a three-year period
  - First-year investment of \$124.9 million in non-Proposition 98 funding for new full-day preschool slots for community-based providers
  - Utilizing \$297.1 million in non- LEA, part-day slots from Proposition 98 to the non-Proposition 98 portion of the budget in order to enable community-based providers greater flexibility to draw down full-day, full-year funding for state preschool slots
  - Eliminating the requirement for families to demonstrate that the need for full day preschool services relates to employment or postsecondary enrollment
- \$750 million in one-time non-Proposition 98 funding to build new kindergarten facilities in order to assist Districts with implementing full-day Kindergarten
- \$200 million in state and federal funds for home visiting programs and child developmental/ health screenings in order to reduce the child readiness gap
- \$490 million in one-time non-Proposition 98 funding for child care facilities, and for professional development of child care workers
- \$10 million to develop a child care and universal preschool roadmap for California
  - The roadmap will address systems capacity issues, workforce development needs, and identify funding options
- Issue an additional \$1.5 billion of state facility bonds in 2019-20
- \$10 million one-time non-Proposition 98 funds to plan and develop a longitudinal data system that would connect data multiple educational and workforce segments
- \$20.2 million in additional funding for county offices of education to work with identified districts that need additional assistance relating to utilizing the California School Dashboard



**Proposed Pension Relief.** After years of pension rate increases, the 2019-20 Governor's proposed budget contains some financial relief as follows:

- \$3 billion in one-time non-Proposition 98 funds that will be used to reduce CalSTRS employer contribution rates in 2019-20 and beyond in the following manner:
  - \$700 million to decrease the statutory CalSTRS employer contributions from 18.13% to 17.1% for 2019-20, and from 19.1% to 18.1% in 2020-21
  - \$2.3 billion to decrease employer contributions for 2021-22 and beyond by approximately half of a percentage point per year
- Additional payments to address the state's share of the CalSTRS liability
- \$3 billion into CalPERS as a supplemental pension payment in 2018-19

Please note that the District will not incorporate the new rates in its projected subsequent year budgets in the Second Interim report since the rate decrease is only a proposal, *and* since the Legislative Analyst Office is recommending the Legislature consider modifying the Governor's budget proposal to provide employer contribution rate relief during the next economic downturn instead of over the next two years.

### **Federal Funding**

The approved 2019 federal spending bill includes an increase to education funding on a national level by \$581 million; Title I and federal special education each received an increase of \$100 million. Please note that these increases are inconsequential since California receives one-tenth of these national figures that is spread among all LEAs across the State.

### **Reserves**

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

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

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

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

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is



equal to or exceeds 3 percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year

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

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

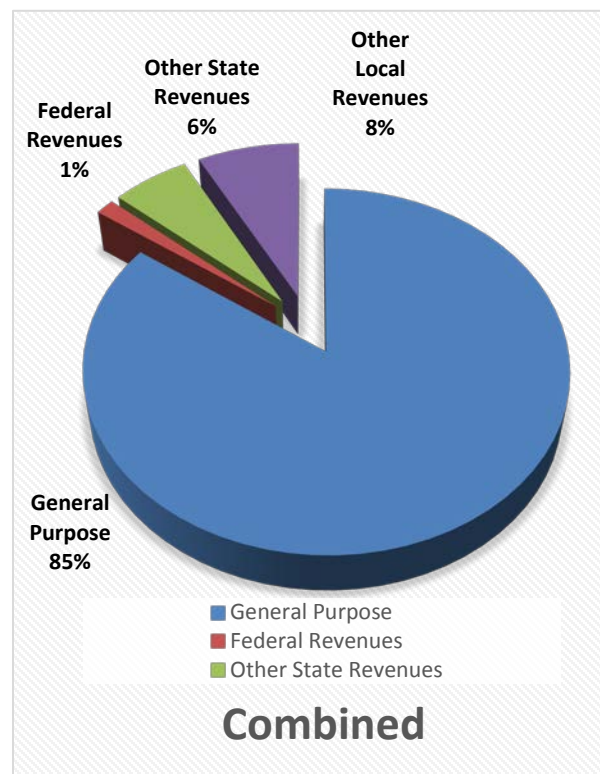
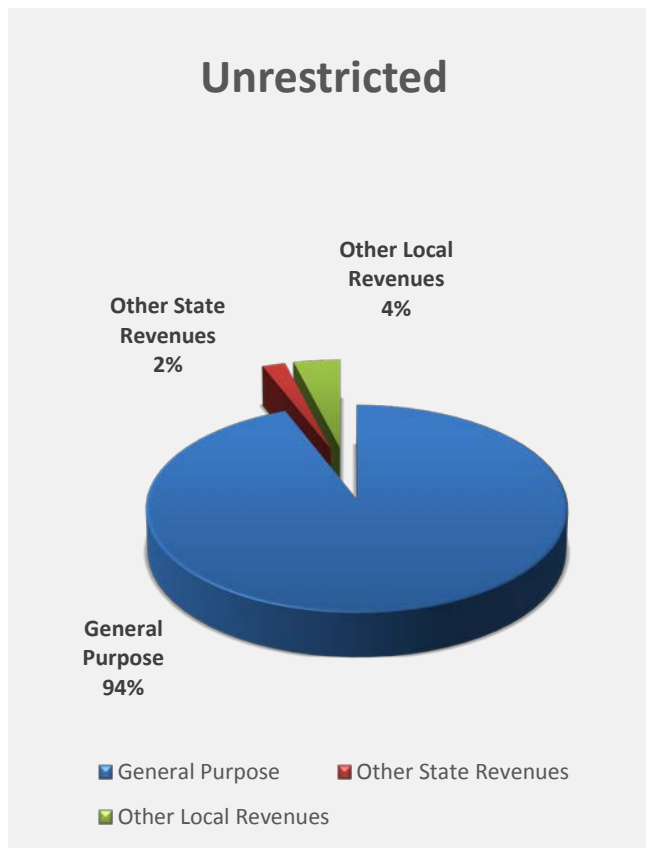
### **2018-19 Newcastle Elementary School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 448
  - Newcastle Elementary      178
  - Newcastle Charter          270
- ❖ The District's unduplicated pupil percentage for supplemental/ concentration funding is
  - Newcastle Elementary      40%
  - Newcastle Charter          15%
- ❖ Lottery revenue is estimated to be \$151 per ADA for unrestricted purposes and \$53 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is
  - Newcastle Elementary      \$31.16 for K-8 ADA
  - Newcastle Charter          \$16.33 for K-8 ADA
- ❖ One-Time Mandate Funds are estimated at \$184 for K-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

**General Fund Revenue Components~ Newcastle Elementary and Charter Schools**

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$9,366,661	\$9,442,401
Federal Revenues	\$0	\$160,759
Other State Revenues	\$194,570	\$655,362
Other Local Revenues	\$397,753	\$858,093
<b>TOTAL</b>	<b>\$9,958,984</b>	<b>\$11,116,615</b>



### **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.

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 receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

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.

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.

<b>Education Protection Account (EPA) Budget</b>		
<b>2018-19 Fiscal Year</b>		
Description	Newcastle Elementary	Newcastle Charter
<b>BEGINNING BALANCE</b>	\$0	\$0
<b>BUDGETED EPA REVENUES:</b>		
<i>Estimated EPA Funds</i>	\$232,562	\$363,370
<b>BUDGETED EPA EXPENDITURES:</b>		
<i>Certificated Instructional Salaries and Benefits</i>	\$232,560	\$363,370
	\$0	\$0
<b>TOTAL</b>	\$232,560	\$363,370
<b>ENDING BALANCE</b>	\$2	\$0

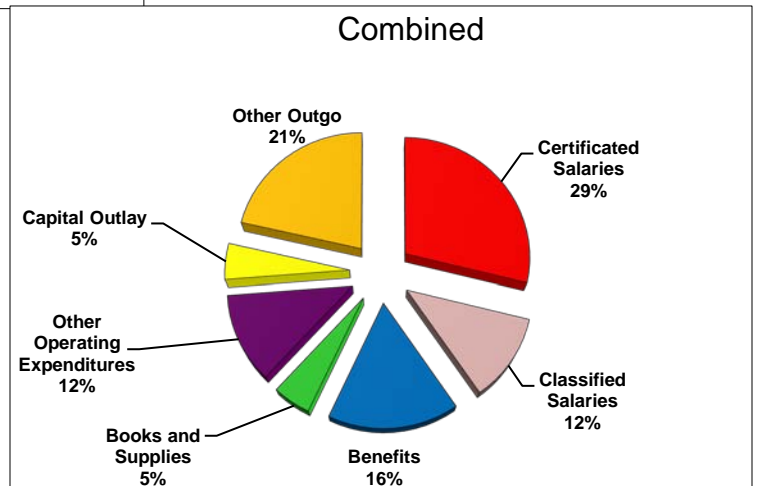
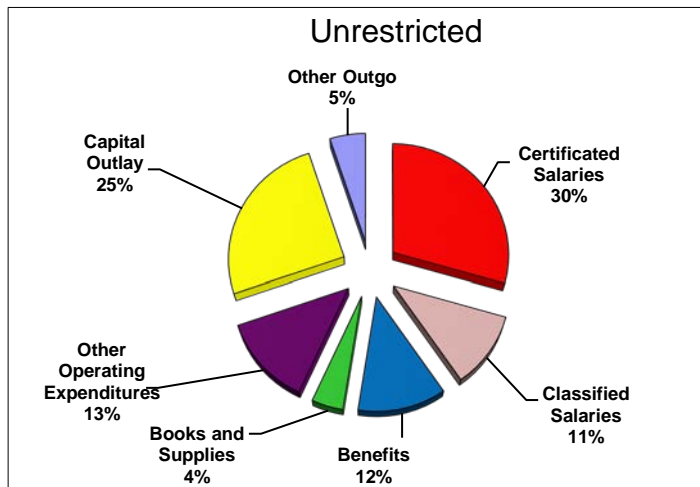


**Operating Expenditure Components**

The General Fund is used for the majority of the operational functions within the District. As illustrated below, salaries and benefits comprise approximately 53% of the District’s unrestricted budget, and approximately 57% of the total General Fund budget. These percentages are artificially lower due to the large payments budgeted towards district long term debt. With the exclusion of “other outgo”, salaries would be 70% of unrestricted budget and 73% of total General Fund budget

Description	Unrestricted	Combined
Certificated Salaries	\$1,984,594	\$2,365,390
Classified Salaries	\$736,526	\$949,327
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$815,603	\$1,354,737
Books and Supplies	\$290,738	\$396,909
Other Operating Expenditures	\$866,817	\$978,330
Capital Outlay	\$342,600	\$395,028
Other Outgo	\$1,698,099	\$1,755,549
<b>TOTAL</b>	<b>\$6,734,977</b>	<b>\$8,195,270</b>

Following is a graphical representation of expenditures by percentage:



### **General Fund Contributions to Restricted Programs**

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

<b>Description</b>	<b>Amount</b>
Special Education - Instruction	\$100,843
Prop 39 Project	\$15,568
Title II Contribution	\$991
Restricted Maintenance Account	\$99,692
<b>TOTAL CONTRIBUTIONS</b>	<b>\$217,094</b>

### **Newcastle Elementary and Charter School Fund Summary**

The District's 2018-19 General and Charter School Fund projects a total operating deficit of \$1,053,655 resulting in an estimated ending fund balance of \$2.9 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$700; assignments - \$1.2 million; committed funds - 206,176, restricted - 268,442 and reserve for economic uncertainty - \$1.2 million. In accordance with SB 858, a detailed description of assigned and unassigned balances is illustrated below.

### **Cash Flow**

The District is anticipating having positive monthly cash balances during the 2018-19 school year.

### **Fund Summaries**

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

<b>FUND</b>	<b>2017-18</b>	<b>Est. Net Change</b>	<b>2018-19</b>
NEWCASTLE ELEMENTARY	\$3,795,902	(\$927,369)	\$2,868,533
NEWCASTLE CHARTER SCHOOL	\$208,595	(\$126,286)	\$82,309
FOOD SERVICE	\$32,838	(\$5,942)	\$26,896
DEFERRED MAINTENANCE	\$385,774	(\$3,400)	\$382,374
CAPITAL FACILITIES	\$14,078	(\$1,502)	\$12,576
CAPITAL OUTLAY	\$3,840,568	(\$3,840,568)	\$0
<b>TOTAL</b>	<b>\$8,277,755</b>	<b>(\$4,905,067)</b>	<b>\$3,372,688</b>

**Multyear 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>Description</i>	<i>Fiscal Year</i>			
	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
<b>COLA</b>	2.71% (3.70% LCFF Only)	3.46%	2.86%	2.92%
<b>LCFF Gap Funding Percentage</b>	100%/Target	N/A - Target	N/A - Target	N/A - Target
<b>STRS Employer Rates (Current Rates / AB1469)</b>	16.28%	18.13%	19.10%	18.60%
<b>OR</b>				
<b>STRS Employer Rates (Governor’s Proposed Rates)</b>	16.28%	17.10%	18.10%	18.10%
<b>PERS Employer Rates (PERS Board / Actuary)</b>	18.062%	20.70%	23.40%	24.50%
<b>Lottery – Unrestricted per ADA</b>	\$151	\$151	\$151	\$151
<b>Lottery – Prop. 20 per ADA</b>	\$53	\$53	\$53	\$53
<b>Mandated Cost per ADA / One Time Allocation</b>	\$184	\$0	\$0	\$0
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$31.16	\$32.24	\$33.16	\$34.13
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$59.83	\$61.90	\$63.67	\$65.53
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$16.33	\$16.90	\$17.38	\$17.89
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$45.23	\$46.79	\$48.13	\$49.54
<b>Routine Restricted Maintenance Account</b> * <i>Percentage of total General Fund expenditures and financing uses</i>  <i>(Note: For the 2018-19 fiscal year, 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>	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*	Equal to or greater than 3% of total General Fund expenditures & financing uses	Equal to or greater than 3% of total General Fund expenditures & financing uses	Equal to or greater than 3% of total General Fund expenditures & financing uses

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

***Revenue Assumptions:***

For this school year Newcastle Elementary average daily attendance (ADA) has increased while Newcastle Charter’s has decreased. This is primarily due to more students moving into the Newcastle Elementary School District boundaries.

The Local Control Funding Formula is estimated to be adjusted per Department of Finance’s estimates of COLA. Federal revenue is expected to remain relatively constant for subsequent years.



***Expenditure Assumptions:***

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

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

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

Supplies and services are expected to remain relatively constant for subsequent years; the variance in services is primarily due to onetime expenses not being carried forward. Capital outlay is estimated to decrease due to the completion of the modernization projects. Other outgo is expected to decrease as the long term debt is paid down. Increase of contributions to restricted programs is primarily due to budgeting for restricted step increases, as well as for expected pension increases.

***Estimated Ending Fund Balances-Newcastle Elementary School***

During 2019-20, the District estimates that the General Fund is projected to deficit spend by \$949,183 resulting in an ending fund balance of approximately \$1.9 million.

During 2020-21, the District estimates that the General and Charter Funds are projected to deficit spend by \$932,829 resulting in an unrestricted ending General Fund balance of approximately \$986,521.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the State mandated reserve of five percent of total general fund outgo are reserved for the following activities for Newcastle Elementary and Charter Schools:

Description	2018-19	2019-20	2020-21
19--20 Projected Deficit	\$449,183		
20-21 Projected Deficit	\$147,198	\$423,540	\$0
Reserve Transition Year - No Basic Aid Sup Fund	\$500,000	\$0	
Awning Fund	\$8,107	\$8,107	\$0
Text Books	\$50,000	\$75,000	\$0
STEM Donation Account	\$210	\$210	\$0
Music Donation Account	\$3,396	\$3,396	\$0
Library Author Fund	\$800	\$800	\$0
Library Book Fair	\$5,030	\$5,030	\$0
Committed Funds	\$206,176	\$321,387	\$192,550
PrePaid Expenses	\$0	\$0	\$0
Add: Additional 10% Reserve - BP3100.2	\$746,680	\$642,773	\$488,840
<b>Amount Disclosed per SB 858 Requirements</b>	<b>\$2,116,780</b>	<b>\$1,480,243</b>	<b>\$681,390</b>
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$482,611	\$323,308	\$321,871
Add: Restricted Fund Balance	\$268,442	\$183,442	\$98,442
Add: Unallocated	\$0	\$0	\$0
<i>Estimated Ending Fund Balance</i>	<i>\$2,868,533</i>	<i>\$1,987,693</i>	<i>\$1,102,403</i>

### ***Conclusion:***

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

Deficit spending is expected due to expansion of various education programs and increased expenses with PERS and STRS contributions. The Local Control Funding model has been fully funded starting with the 2018-19 school year. This will bring school funding back to the 2007-08 level before the Great Recession. Since the Local Control Funding model has been fully funded the only increases going forward will be cost of living adjustments.

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

NESD has received additional State Aid from the School District Basic Aid Supplement Charter School Adjustment in 2015-16, 2016-17, 2017-18 and 2018-19. Due to the unpredictable nature of this revenue it is considered one time funding and has not been included in the 2019-20 or 2020-21 multiyear projections. The 2018-19 School District Basic Aid Supplement Charter School Adjustment funds were budgeted at 3.8 million but at first interim came in at 5.3 million. The 3.8 million is being reserved for Phase III of the modernization plan which will begin in the summer of 2019. It is recommended that the district apply the remaining 1.5 million towards the district's long term debt. It is the district's goal to use these funds for onetime expenses.

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

The 2018/2019 Second Interim budget report supports that the District will be able to meet its financial obligations for the current and two subsequent years, while maintaining reserves in excess of the minimum state requirement in 2018-19 and 2019-20 only. The 2020-21 reserves are projected to meet the State mandated 5% but not the extra 10% requested by the NESD Board of Trustees.

The multi-year projection exercise allows us to prepare for what may happen in two years based current information.

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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916-824-1664



# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2018-2019 Second Interim

### Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Total
<b>REVENUES</b>							
General Purpose (LCFF) Revenues:							
State Aid	6,632,350	1,272,047					7,904,397
Property Taxes & Misc. Local	652,747	885,257					1,538,004
<b>Total General Purpose</b>	<b>7,285,097</b>	<b>2,157,304</b>	-	-	-	-	<b>9,442,401</b>
Federal Revenues	160,759	-	55,000				215,759
Other State Revenues	380,835	274,527	5,000				660,362
Other Local Revenues <i>Note A</i>	852,593	5,500	65,350	4,600	15,100	15,000	958,143
<b>TOTAL - REVENUES</b>	<b>8,679,284</b>	<b>2,437,331</b>	<b>125,350</b>	<b>4,600</b>	<b>15,100</b>	<b>15,000</b>	<b>11,276,665</b>
<b>EXPENDITURES</b>							
Certificated Salaries	1,487,893	877,497					2,365,390
Classified Salaries	699,692	249,635	52,563				1,001,890
Employee Benefits (All)	887,094	467,643	22,329				1,377,066
Books & Supplies	212,101	184,808	52,600			-	449,509
Other Operating Expenses (Services)	378,515	599,815	3,800	108,000	-	286,592	1,376,722
Capital Outlay	395,028	-	-	-		7,443,976	7,839,004
Other Outgo	1,616,880	138,669		-	16,602	-	1,772,151
Direct Support/Indirect Costs	-	-					-
<b>TOTAL - EXPENDITURES</b>	<b>5,677,203</b>	<b>2,518,067</b>	<b>131,292</b>	<b>108,000</b>	<b>16,602</b>	<b>7,730,568</b>	<b>16,181,732</b>
<b>EXCESS (DEFICIENCY)</b>	<b>3,002,081</b>	<b>(80,736)</b>	<b>(5,942)</b>	<b>(103,400)</b>	<b>(1,502)</b>	<b>(7,715,568)</b>	<b>(4,905,067)</b>
<b>OTHER SOURCES/USES</b>							
Transfers In	45,550		-	100,000		3,875,000	4,020,550
Transfers (Out)	(3,975,000)	(45,550)					(4,020,550)
Net Other Sources (Uses) <i>Note A</i>	-	-					-
Contributions to Restricted Programs	-	-					-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(3,929,450)</b>	<b>(45,550)</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>3,875,000</b>	<b>-</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(927,369)</b>	<b>(126,286)</b>	<b>(5,942)</b>	<b>(3,400)</b>	<b>(1,502)</b>	<b>(3,840,568)</b>	<b>(4,905,067)</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance <i>Note A</i>	3,795,902	208,595	32,838	385,774	14,078	3,840,568	8,277,755
<b>Ending Balance, June 30</b>	<b>2,868,533</b>	<b>82,309</b>	<b>26,896</b>	<b>382,374</b>	<b>12,576</b>	<b>-</b>	<b>3,372,688</b>

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2018-2019 Second Interim

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

Description	Newcastle Elementary			Newcastle Charter			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
<b>REVENUES</b>							
General Purpose (LCFF) Revenues:							
State Aid and EPA	1,332,350	-	1,332,350	1,272,047	-	1,272,047	2,604,397
Basic Aid Supplement Funding	5,300,000		5,300,000	-	-	-	5,300,000
Property Taxes & Misc. Local	577,007	75,740	652,747	885,257	-	885,257	1,538,004
Total General Purpose	7,209,357	75,740	7,285,097	2,157,304	-	2,157,304	9,442,401
Federal Revenues	-	160,759	160,759	-	-	-	160,759
Other State Revenues	60,893	319,942	380,835	133,677	140,850	274,527	655,362
Other Local Revenues	392,253	460,340	852,593	5,500	-	5,500	858,093
<b>TOTAL - REVENUES</b>	7,662,503	1,016,781	8,679,284	2,296,481	140,850	2,437,331	11,116,615
<b>EXPENDITURES</b>							
Certificated Salaries	1,107,097	380,796	1,487,893	877,497	-	877,497	2,365,390
Classified Salaries	486,891	212,801	699,692	249,635	-	249,635	949,327
Employee Benefits (All)	471,413	415,681	887,094	344,190	123,453	467,643	1,354,737
Books & Supplies	126,635	85,466	212,101	164,103	20,705	184,808	396,909
Other Operating Expenses (Services)	268,685	109,830	378,515	598,132	1,683	599,815	978,330
Capital Outlay	342,600	52,428	395,028	-	-	-	395,028
Other Outgo	1,559,430	57,450	1,616,880	138,669	-	138,669	1,755,549
<b>TOTAL - EXPENDITURES</b>	4,362,751	1,314,452	5,677,203	2,372,226	145,841	2,518,067	8,195,270
<b>EXCESS (DEFICIENCY)</b>	3,299,752	(297,671)	3,002,081	(75,745)	(4,991)	(80,736)	2,921,345
<b>OTHER SOURCES/USES</b>							
Transfers In	45,550		45,550			-	45,550
Transfers (Out)	(3,975,000)		(3,975,000)	(45,550)		(45,550)	(4,020,550)
Net Other Sources (Uses)		-	-			-	-
Contributions (to Restricted Programs)	(217,094)	217,094	-	-	-	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	(4,146,544)	217,094	(3,929,450)	(45,550)	-	(45,550)	(3,975,000)
<b>FUND BALANCE INCREASE (DECREASE)</b>	(846,792)	(80,577)	(927,369)	(121,295)	(4,991)	(126,286)	(1,053,655)
<b>FUND BALANCE</b>							
Beginning Fund Balance	3,446,883	349,019	3,795,902	203,604	4,991	208,595	4,004,497
Ending Balance, June 30	2,600,091	268,442	2,868,533	82,309	-	82,309	2,950,842

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 Second Interim

## Newcastle Elementary/Charter Report Comparison

Description	First Interim Budget			Second Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	7,583,709	71,849	7,655,558	9,366,661	75,740	9,442,401	1,782,952	3,891	1,786,843
Federal Revenue	0	142,174	142,174	0	160,759	160,759	0	18,585	18,585
State Revenue	164,907	430,623	595,530	194,570	460,792	655,362	29,663	30,169	59,832
Local Revenue	365,486	353,118	718,604	397,753	460,340	858,093	32,267	107,222	139,489
<b>Total Revenues</b>	<b>8,114,102</b>	<b>997,764</b>	<b>9,111,866</b>	<b>9,958,984</b>	<b>1,157,631</b>	<b>11,116,615</b>	<b>1,844,882</b>	<b>159,867</b>	<b>2,004,749</b>
<b>EXPENDITURES</b>									
Certificated Salaries	1,970,343	382,588	2,352,931	1,984,594	380,796	2,365,390	14,251	(1,792)	12,459
Classified Salaries	743,433	212,584	956,017	736,526	212,801	949,327	(6,907)	217	(6,690)
Benefits	815,734	536,534	1,352,268	815,603	539,134	1,354,737	(131)	2,600	2,469
Books and Supplies	314,364	85,742	400,106	290,738	106,171	396,909	(23,626)	20,429	(3,197)
Other Services & Oper. Expenses	959,253	49,081	1,008,334	866,817	111,513	978,330	(92,436)	62,432	(30,004)
Capital Outlay	388,200	52,428	440,628	342,600	52,428	395,028	(45,600)	0	(45,600)
Other Outgo 7xxx	198,099	65,350	263,449	1,698,099	57,450	1,755,549	1,500,000	(7,900)	1,492,100
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>5,389,426</b>	<b>1,384,307</b>	<b>6,773,733</b>	<b>6,734,977</b>	<b>1,460,293</b>	<b>8,195,270</b>	<b>1,345,551</b>	<b>75,986</b>	<b>1,421,537</b>
<b>Excess / (Deficiency)</b>	<b>2,724,676</b>	<b>(386,543)</b>	<b>2,338,133</b>	<b>3,224,007</b>	<b>(302,662)</b>	<b>2,921,345</b>	<b>499,331</b>	<b>83,881</b>	<b>583,212</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0
Transfers Out	(3,520,550)	0	(3,520,550)	(4,020,550)	0	(4,020,550)	(500,000)	0	(500,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(291,487)	291,487	0	(217,094)	217,094	0	74,393	(74,393)	0
<b>Total Financing Sources/Uses</b>	<b>(3,766,487)</b>	<b>291,487</b>	<b>(3,475,000)</b>	<b>(4,192,094)</b>	<b>217,094</b>	<b>(3,975,000)</b>	<b>(425,607)</b>	<b>(74,393)</b>	<b>(500,000)</b>
<b>Net Increase (Decrease)</b>	<b>(1,041,811)</b>	<b>(95,056)</b>	<b>(1,136,867)</b>	<b>(968,087)</b>	<b>(85,568)</b>	<b>(1,053,655)</b>	<b>73,724</b>	<b>9,488</b>	<b>83,212</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	3,650,487	354,010	4,004,497	3,650,487	354,010	4,004,497	0	0	0
<b>Ending Balance</b>	<b>2,608,676</b>	<b>258,954</b>	<b>2,867,630</b>	<b>2,682,400</b>	<b>268,442</b>	<b>2,950,842</b>	<b>73,724</b>	<b>9,488</b>	<b>83,212</b>
Nonspendable (Revolving Cash)	700	0	700	700	0	700	0	0	0
Restricted	0	258,954	258,954	0	268,442	268,442	0	9,488	9,488
Committed	706,176	0	706,176	206,176	0	206,176	(500,000)	0	(500,000)
Assigned	819,705	0	819,705	1,246,234	0	1,246,234	426,529	0	426,529
Unassigned - REU	1,082,098	0	1,082,098	1,229,290	0	1,229,290	147,192	0	147,192
Unassigned - Other	(3)	0	(3)	0	0	0	3	0	3
<b>Total - Fund Balance</b>	<b>2,608,676</b>	<b>258,954</b>	<b>2,867,630</b>	<b>2,682,400</b>	<b>268,442</b>	<b>2,950,842</b>	<b>73,724</b>	<b>9,488</b>	<b>83,212</b>

See notes on individual statements.

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



# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 Second Interim

## Newcastle Elementary Report Comparison

Description	First Interim Budget			Second Interim Budget			Variance			
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>REVENUES</b>										
General Purpose Revenue	5,353,354	71,849	5,425,203	7,209,357	75,740	7,285,097	1,856,003	3,891	1,859,894	A
Federal Revenue	0	142,174	142,174	0	160,759	160,759	0	18,585	18,585	B
State Revenue	60,883	291,456	352,339	60,893	319,942	380,835	10	28,486	28,496	C
Local Revenue	359,986	353,118	713,104	392,253	460,340	852,593	32,267	107,222	139,489	D
<b>Total Revenues</b>	<b>5,774,223</b>	<b>858,597</b>	<b>6,632,820</b>	<b>7,662,503</b>	<b>1,016,781</b>	<b>8,679,284</b>	<b>1,888,280</b>	<b>158,184</b>	<b>2,046,464</b>	
<b>EXPENDITURES</b>										
Certificated Salaries	1,093,651	382,588	1,476,239	1,107,097	380,796	1,487,893	13,446	(1,792)	11,654	E
Classified Salaries	493,798	212,584	706,382	486,891	212,801	699,692	(6,907)	217	(6,690)	
Benefits	471,693	413,081	884,774	471,413	415,681	887,094	(280)	2,600	2,320	
Books and Supplies	144,066	65,037	209,103	126,635	85,466	212,101	(17,431)	20,429	2,998	
Other Services & Oper. Expenses	306,690	49,081	355,771	268,685	109,830	378,515	(38,005)	60,749	22,744	F
Capital Outlay	388,200	52,428	440,628	342,600	52,428	395,028	(45,600)	0	(45,600)	G
Other Outgo 7xxx	59,430	65,350	124,780	1,559,430	57,450	1,616,880	1,500,000	(7,900)	1,492,100	H
	0	0	0	0	0	0	0	0	0	
<b>Total Expenditures</b>	<b>2,957,528</b>	<b>1,240,149</b>	<b>4,197,677</b>	<b>4,362,751</b>	<b>1,314,452</b>	<b>5,677,203</b>	<b>1,405,223</b>	<b>74,303</b>	<b>1,479,526</b>	
<b>Excess / (Deficiency)</b>	<b>2,816,695</b>	<b>(381,552)</b>	<b>2,435,143</b>	<b>3,299,752</b>	<b>(297,671)</b>	<b>3,002,081</b>	<b>483,057</b>	<b>83,881</b>	<b>566,938</b>	
<b>OTHER SOURCES/USES</b>										
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0	
Transfers Out	(3,475,000)	0	(3,475,000)	(3,975,000)	0	(3,975,000)	(500,000)	0	(500,000)	I
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0	
Contributions to Restricted	(291,487)	291,487	0	(217,094)	217,094	0	74,393	(74,393)	0	
<b>Total Financing Sources/Uses</b>	<b>(3,720,937)</b>	<b>291,487</b>	<b>(3,429,450)</b>	<b>(4,146,544)</b>	<b>217,094</b>	<b>(3,929,450)</b>	<b>(425,607)</b>	<b>(74,393)</b>	<b>(500,000)</b>	
<b>Net Increase (Decrease)</b>	<b>(904,242)</b>	<b>(90,065)</b>	<b>(994,307)</b>	<b>(846,792)</b>	<b>(80,577)</b>	<b>(927,369)</b>	<b>57,450</b>	<b>9,488</b>	<b>66,938</b>	
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance	3,446,883	349,019	3,795,902	3,446,883	349,019	3,795,902	0	0	0	
Ending Balance	2,542,641	258,954	2,801,595	2,600,091	268,442	2,868,533	57,450	9,488	66,938	
Nonspendable (Revolving Cash)	700		700	700		700	0	0	0	
Restricted		258,954	258,954		268,442	268,442	0	9,488	9,488	
Committed	706,176		706,176	206,176		206,176	(500,000)	0	(500,000)	J
Assigned	819,705		819,705	1,246,234		1,246,234	426,529	0	426,529	
Unassigned - REU	1,016,060		1,016,060	1,146,981		1,146,981	130,921	0	130,921	
Unassigned - Other	0	0	0	0	0	0	0	0	0	
<b>Total - Fund Balance</b>	<b>2,542,641</b>	<b>258,954</b>	<b>2,801,595</b>	<b>2,600,091</b>	<b>268,442</b>	<b>2,868,533</b>	<b>57,450</b>	<b>9,488</b>	<b>66,938</b>	

Notes:

A- The increase to revenue is due the basic aid supplemental funding coming in higher than budgeted and prior year adjustments.

B - The increase in Federal Revenue is due the ESSA grant of 10,000 and an increase to Federal Special Education funding.

C - The increase in other State Revenue is due to the Low Performing Student Grant and an increase in Special Education mental health funds

D - Unrestricted local revenue has increased due to an adjustment in charter back office and oversight fees. Restricted local revenue has increased due to charter school special education billback adjustments.

E - The certificated salaries budget was increased to reflect substitute and extra time.

F- Services and other operating expenses were increased to reflect actual expenses.

G- The budget for capital outlay was reduced to reflect actual expenses.

H- Other Outgo represents debt payments that can be made with the additional 1.5 million in basic aid supplemental funds.

I - These funds are being transferred from the general fund to the capital outlay fund for phase III of the modernization plan.

J - Committed funds were reduced per resolution number 04-18/19 that was passed on 12/12/18. The amount of \$500,000, that was committed for anticipated legal expenses, was transferred to the capital outlay fund for Phase III modernization.

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 Second Interim

## Newcastle Charter Report Comparison

Description	First Interim Budget			Second Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	2,230,355	0	2,230,355	2,157,304	0	2,157,304	(73,051)	0	(73,051) A
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	104,024	139,167	243,191	133,677	140,850	274,527	29,653	1,683	31,336 B
Local Revenue	5,500	0	5,500	5,500	0	5,500	0	0	0
<b>Total Revenues</b>	<b>2,339,879</b>	<b>139,167</b>	<b>2,479,046</b>	<b>2,296,481</b>	<b>140,850</b>	<b>2,437,331</b>	<b>(43,398)</b>	<b>1,683</b>	<b>(41,715)</b>
<b>EXPENDITURES</b>									
Certificated Salaries	876,692	0	876,692	877,497	0	877,497	805	0	805
Classified Salaries	249,635	0	249,635	249,635	0	249,635	0	0	0
Benefits	344,041	123,453	467,494	344,190	123,453	467,643	149	0	149
Books and Supplies	170,298	20,705	191,003	164,103	20,705	184,808	(6,195)	0	(6,195)
Other Services & Oper. Expenses	652,563	0	652,563	598,132	1,683	599,815	(54,431)	1,683	(52,748) C
Capital Outlay		0	0	0	0	0	0	0	0
Other Outgo 7xxx	138,669	0	138,669	138,669	0	138,669	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,431,898</b>	<b>144,158</b>	<b>2,576,056</b>	<b>2,372,226</b>	<b>145,841</b>	<b>2,518,067</b>	<b>(59,672)</b>	<b>1,683</b>	<b>(57,989)</b>
<b>Excess / (Deficiency)</b>	<b>(92,019)</b>	<b>(4,991)</b>	<b>(97,010)</b>	<b>(75,745)</b>	<b>(4,991)</b>	<b>(80,736)</b>	<b>16,274</b>	<b>0</b>	<b>16,274</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
<b>Total Financing Sources/Uses</b>	<b>(45,550)</b>	<b>0</b>	<b>(45,550)</b>	<b>(45,550)</b>	<b>0</b>	<b>(45,550)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease)</b>	<b>(137,569)</b>	<b>(4,991)</b>	<b>(142,560)</b>	<b>(121,295)</b>	<b>(4,991)</b>	<b>(126,286)</b>	<b>16,274</b>	<b>0</b>	<b>16,274</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	203,604	4,991	208,595	203,604	4,991	208,595	0	0	0
<b>Ending Balance</b>	<b>66,035</b>	<b>0</b>	<b>66,035</b>	<b>82,309</b>	<b>0</b>	<b>82,309</b>	<b>16,274</b>	<b>0</b>	<b>16,274</b>
Nonspendable (Revolving Cash)		0	0			0	0	0	0
Restricted		0	0		0	0	0	0	0
Committed		0	0			0	0	0	0
Assigned	0	0	0	0		0	0	0	0
Unassigned - REU	66,038	0	66,038	82,309		82,309	16,271	0	16,271
Unassigned - Other	(3)	0	(3)	0	0	0	3	0	3
<b>Total - Fund Balance</b>	<b>66,035</b>	<b>0</b>	<b>66,035</b>	<b>82,309</b>	<b>0</b>	<b>82,309</b>	<b>16,274</b>	<b>0</b>	<b>16,274</b>

- Notes:
- A- The change in general purpose revenue is primarily due to prior year adjustments and a slight reduction in average daily attendance from first interim.
  - B - The increase in Other State Revenue is due to the Low Performing Student Grant.
  - C - Transfers of direct services, primarily for back office services, were reduced at second interim for Newcastle Charter School.



# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 Second Interim

## Newcastle Elementary/Charter Multi-Year Projection

Description	2018-19 Projected Budget			2019-20 Projected Budget			2020-21 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue (A)	9,366,661	75,740	9,442,401	3,925,253	75,740	4,000,993	4,016,610	75,740	4,092,350
Federal Revenue	0	160,759	160,759	0	150,759	150,759	0	150,759	150,759
State Revenue (B)	194,570	460,792	655,362	78,083	426,721	504,804	74,932	425,765	500,697
Local Revenue	397,753	460,340	858,093	348,028	460,000	808,028	348,317	460,000	808,317
<b>Total Revenues</b>	<b>9,958,984</b>	<b>1,157,631</b>	<b>11,116,615</b>	<b>4,351,364</b>	<b>1,113,220</b>	<b>5,464,584</b>	<b>4,439,859</b>	<b>1,112,264</b>	<b>5,552,123</b>
<b>EXPENDITURES</b>									
Certificated Salaries (C)	1,984,594	380,796	2,365,390	2,001,651	388,031	2,389,682	2,039,683	395,404	2,435,087
Classified Salaries (D)	736,526	212,801	949,327	758,422	219,185	977,607	781,175	225,761	1,006,936
Benefits (E)	815,603	539,134	1,354,737	870,306	551,441	1,421,747	930,449	566,422	1,496,871
Books and Supplies	290,738	106,171	396,909	281,338	106,171	387,509	281,338	106,171	387,509
Other Services & Oper. Exp	866,817	111,513	978,330	837,817	109,830	947,647	687,817	109,830	797,647
Capital Outlay (F)	342,600	52,428	395,028	0	0	0	0	0	0
Other Outgo 7xxx	1,698,099	57,450	1,755,549	246,091	57,450	303,541	248,013	65,350	313,363
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>6,734,977</b>	<b>1,460,293</b>	<b>8,195,270</b>	<b>4,995,625</b>	<b>1,432,108</b>	<b>6,427,733</b>	<b>4,968,475</b>	<b>1,468,938</b>	<b>6,437,413</b>
<b>Excess / (Deficiency)</b>	<b>3,224,007</b>	<b>(302,662)</b>	<b>2,921,345</b>	<b>(644,261)</b>	<b>(318,888)</b>	<b>(963,149)</b>	<b>(528,616)</b>	<b>(356,674)</b>	<b>(885,290)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (G)	(4,020,550)	0	(4,020,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(217,094)	217,094	0	(233,888)	233,888	0	(271,674)	271,674	0
<b>Total Financing Sources/Uses</b>	<b>(4,192,094)</b>	<b>217,094</b>	<b>(3,975,000)</b>	<b>(233,888)</b>	<b>233,888</b>	<b>0</b>	<b>(271,674)</b>	<b>271,674</b>	<b>0</b>
<b>Net Increase (Decrease)</b>	<b>(968,087)</b>	<b>(85,568)</b>	<b>(1,053,655)</b>	<b>(878,149)</b>	<b>(85,000)</b>	<b>(963,149)</b>	<b>(800,290)</b>	<b>(85,000)</b>	<b>(885,290)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	3,650,487	354,010	4,004,497	2,682,400	268,442	2,950,842	1,804,251	183,442	1,987,693
<b>Ending Balance</b>	<b>2,682,400</b>	<b>268,442</b>	<b>2,950,842</b>	<b>1,804,251</b>	<b>183,442</b>	<b>1,987,693</b>	<b>1,003,961</b>	<b>98,442</b>	<b>1,102,403</b>
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	268,442	268,442	0	183,442	183,442	0	98,442	98,442
Committed	206,176	0	206,176	197,092	0	197,092	192,550	0	192,550
Assigned	1,246,234	0	1,246,234	642,299	0	642,299	0	0	0
Unassigned - REU (J)	1,229,290	0	1,229,290	964,160	0	964,160	810,711	0	810,711
Unassigned - Other	0	0	0	0	0	0	0	0	0
<b>Total - Fund Balance</b>	<b>2,682,400</b>	<b>268,442</b>	<b>2,950,842</b>	<b>1,804,251</b>	<b>183,442</b>	<b>1,987,693</b>	<b>1,003,961</b>	<b>98,442</b>	<b>1,102,403</b>

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

(C) State revenue includes per ADA amounts of:

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

(C) Certificated salaries are increased 1.9% for step and column.

(D) Classified salaries are increased 3% 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 20.7%

2020-2021 STRS 19.10% PERS 23.4%

If the STRS contribution rate is reduced to 17.1% there would be approximately \$24,613 savings

If the STRS contribution rate is reduced to 18.1% there would be approximately 24,451 savings

(F) Capital outlay reserved for Phase II furniture

(G) The 18-19 Transfer out includes a contribution to the Deferred Maintenance Fund and Capital Outlay 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 5% of total expenses for NES/NCS

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 Second Interim

## Newcastle Elementary 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
<b>REVENUES</b>									
General Purpose Revenue (A)	7,209,357	75,740	7,285,097	1,641,425	75,740	1,717,165	1,680,670	75,740	1,756,410
Federal Revenue (B)	0	160,759	160,759	0	150,759	150,759	0	150,759	150,759
State Revenue (C)	60,893	319,942	380,835	32,477	288,859	321,336	29,470	287,948	317,418
Local Revenue	392,253	460,340	852,593	342,253	460,000	802,253	342,253	460,000	802,253
<b>Total Revenues</b>	<b>7,662,503</b>	<b>1,016,781</b>	<b>8,679,284</b>	<b>2,016,155</b>	<b>975,358</b>	<b>2,991,513</b>	<b>2,052,393</b>	<b>974,447</b>	<b>3,026,840</b>
<b>EXPENDITURES</b>									
Certificated Salaries (D)	1,107,097	380,796	1,487,893	1,122,882	388,031	1,510,913	1,144,217	395,404	1,539,621
Classified Salaries (E)	486,891	212,801	699,692	501,298	219,185	720,483	516,337	225,761	742,098
Benefits (F)	471,413	415,681	887,094	502,766	427,988	930,754	538,535	442,969	981,504
Books and Supplies (G)	126,635	85,466	212,101	117,235	85,466	202,701	117,235	85,466	202,701
Other Services & Oper. Exp (H)	268,685	109,830	378,515	394,685	109,830	504,515	304,685	109,830	414,515
Capital Outlay	342,600	52,428	395,028	0	0	0	0	0	0
Other Outgo 7xxx	1,559,430	57,450	1,616,880	59,430	57,450	116,880	59,430	65,350	124,780
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>4,362,751</b>	<b>1,314,452</b>	<b>5,677,203</b>	<b>2,698,296</b>	<b>1,287,950</b>	<b>3,986,246</b>	<b>2,680,439</b>	<b>1,324,780</b>	<b>4,005,219</b>
<b>Excess / (Deficiency)</b>	<b>3,299,752</b>	<b>(297,671)</b>	<b>3,002,081</b>	<b>(682,141)</b>	<b>(312,592)</b>	<b>(994,733)</b>	<b>(628,046)</b>	<b>(350,333)</b>	<b>(978,379)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out	(3,975,000)	0	(3,975,000)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(217,094)	217,094	0	(227,592)	227,592	0	(265,333)	265,333	0
<b>Total Financing Sources/Uses</b>	<b>(4,146,544)</b>	<b>217,094</b>	<b>(3,929,450)</b>	<b>(182,042)</b>	<b>227,592</b>	<b>45,550</b>	<b>(219,783)</b>	<b>265,333</b>	<b>45,550</b>
<b>Net Increase (Decrease)</b>	<b>(846,792)</b>	<b>(80,577)</b>	<b>(927,369)</b>	<b>(864,183)</b>	<b>(85,000)</b>	<b>(949,183)</b>	<b>(847,829)</b>	<b>(85,000)</b>	<b>(932,829)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	3,446,883	349,019	3,795,902	2,600,091	268,442	2,868,533	1,735,908	183,442	1,919,350
<b>Ending Balance</b>	<b>2,600,091</b>	<b>268,442</b>	<b>2,868,533</b>	<b>1,735,908</b>	<b>183,442</b>	<b>1,919,350</b>	<b>888,079</b>	<b>98,442</b>	<b>986,521</b>
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	268,442	268,442	0	183,442	183,442	0	98,442	98,442
Committed (I)	206,176	0	206,176	197,092	0	197,092	192,550	0	192,550
Assigned (J)	1,246,234	0	1,246,234	642,299	0	642,299	0	0	0
Unassigned - REU (K)	1,146,981	0	1,146,981	895,817	0	895,817	694,829	0	694,829
Unassigned - Other	0	0	0	0	0	0	0	0	0
<b>Total - Fund Balance</b>	<b>2,600,091</b>	<b>268,442</b>	<b>2,868,533</b>	<b>1,735,908</b>	<b>183,442</b>	<b>1,919,350</b>	<b>888,079</b>	<b>98,442</b>	<b>986,521</b>

- Notes:
- (A) School District Basic Aid Supplement Charter School Funding is not reflected in 19/20 or 20/21 general purpose revenue.
  - (B) Federal Revenue is anticipated to remain constant
  - (C) State revenue includes per ADA amounts of:
 

	1X Man Costs	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2019-20	\$184	\$151	\$53	\$31
2020-21	\$0	\$151	\$53	\$32
2021-22	\$0	\$151	\$53	\$33
  - (D) Certificated salaries are increased 1.9% for step and column in 19-20 and 20-21 and reduced by one time payments to staff in 18-19.
  - (E) Certificated salaries are increased 3.0% for step and column in 19-20 and 20-21 and reduced by one time payments to staff in 18-19.
  - (F) Benefits were adjusted accordingly due to the changes in C and D above.  
 Employer Retirement Contribution Rates are as follows  
 2018-2019 STRS 16.28% PERS 18.062%  
 2019-2020 STRS 18.13% PERS 20.7% If the STRS contribution rate is reduced to 17.1% there would be approximately \$24,613 savings  
 2020-2021 STRS 19.10% PERS 23.4% If the STRS contribution rate is reduced to 18.1% there would be approximately 24,451 savings
  - (G) 19-20 Books and supplies were reduced by one time expenses made in 18/19.
  - (I) These funds are committed to fund NESD's Other Post Employment Benefits (OPEB)- which means our future retirees benefits.
  - (J) In anticipation of not receiving the School District Basic Aid Charter School Supplemental Funding, 500,000 has been assigned for the transition year. These funds are released in 19-20 since supplemental funding was not budgeted in revenue.
  - (K) Reserves for Economic Uncertainties is calculated as 15% of expenses between Newcastle Elementary and Charter Schools.



# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2018-2019 Second Interim

## Newcastle Charter Multi-Year Projection

Description	2018-19 Projected Budget			2019-20 Projected Budget			2020-21 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue (A)	2,157,304	0	2,157,304	2,283,828	0	2,283,828	2,335,940	0	2,335,940
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	133,677	140,850	274,527	45,606	137,862	183,468	45,462	137,817	183,279
Local Revenue	5,500	0	5,500	5,775	0	5,775	6,064	0	6,064
<b>Total Revenues</b>	<b>2,296,481</b>	<b>140,850</b>	<b>2,437,331</b>	<b>2,335,209</b>	<b>137,862</b>	<b>2,473,071</b>	<b>2,387,466</b>	<b>137,817</b>	<b>2,525,283</b>
<b>EXPENDITURES</b>									
Certificated Salaries (C)	877,497	0	877,497	878,769	0	878,769	895,466	0	895,466
Classified Salaries (D)	249,635	0	249,635	257,124	0	257,124	264,838	0	264,838
Benefits (E)	344,190	123,453	467,643	367,540	123,453	490,993	391,914	123,453	515,367
Books and Supplies (F)	164,103	20,705	184,808	164,103	20,705	184,808	164,103	20,705	184,808
Other Services & Oper. Exp (G)	598,132	1,683	599,815	443,132	0	443,132	383,132	0	383,132
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
<b>Total Expenditures</b>	<b>2,372,226</b>	<b>145,841</b>	<b>2,518,067</b>	<b>2,297,329</b>	<b>144,158</b>	<b>2,441,487</b>	<b>2,288,036</b>	<b>144,158</b>	<b>2,432,194</b>
<b>Excess / (Deficiency)</b>	<b>(75,745)</b>	<b>(4,991)</b>	<b>(80,736)</b>	<b>37,880</b>	<b>(6,296)</b>	<b>31,584</b>	<b>99,430</b>	<b>(6,341)</b>	<b>93,089</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	(6,296)	6,296	0	(6,341)	6,341	0
<b>Total Financing Sources/Uses</b>	<b>(45,550)</b>	<b>0</b>	<b>(45,550)</b>	<b>(51,846)</b>	<b>6,296</b>	<b>(45,550)</b>	<b>(51,891)</b>	<b>6,341</b>	<b>(45,550)</b>
<b>Net Increase (Decrease)</b>	<b>(121,295)</b>	<b>(4,991)</b>	<b>(126,286)</b>	<b>(13,966)</b>	<b>0</b>	<b>(13,966)</b>	<b>47,539</b>	<b>0</b>	<b>47,539</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	203,604	4,991	208,595	82,309	0	82,309	68,343	0	68,343
<b>Ending Balance</b>	<b>82,309</b>	<b>0</b>	<b>82,309</b>	<b>68,343</b>	<b>0</b>	<b>68,343</b>	<b>115,882</b>	<b>0</b>	<b>115,882</b>
Nonspendable (Revolving Cash)	0	0	0			0			0
Restricted	0	0	0		0	0		0	0
Committed	0	0	0			0			0
Assigned	0	0	0	0		0	0		0
Unassigned - REU	82,309	0	82,309	68,343		68,343	115,882		115,882
Unassigned - Other	0	0	0	0	0	0	0	0	0
<b>Total - Fund Balance</b>	<b>82,309</b>	<b>0</b>	<b>82,309</b>	<b>68,343</b>	<b>0</b>	<b>68,343</b>	<b>115,882</b>	<b>0</b>	<b>115,882</b>

**Notes:**

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

(B) State revenue includes per ADA amounts of:

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

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

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

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

Employer Retirement Contribution Rates are as follows

2018-2019 STRS 16.28% PERS 18.062%

2019-2020 STRS 18.13% PERS 20.7%

2020-2021 STRS 19.10% PERS 23.4%

If the STRS contribution rate is reduced to 17.1% there would be approximately \$24,613 savings

If the STRS contribution rate is reduced to 18.1% there would be approximately 24,451 savings

(F) Books and supplies remain constant.

G = General Ledger Data; S = Supplemental Data

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,352,477.00	5,353,354.00	1,617,783.45	7,209,357.00	1,856,003.00	34.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	82,849.00	60,883.00	28,924.62	60,893.00	10.00	0.0%
4) Other Local Revenue		8600-8799	455,457.00	359,986.00	66,165.21	392,253.00	32,267.00	9.0%
5) TOTAL, REVENUES			1,890,783.00	5,774,223.00	1,712,873.28	7,662,503.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,082,992.00	1,093,651.00	624,132.97	1,107,097.00	(13,446.00)	-1.2%
2) Classified Salaries		2000-2999	465,944.00	493,798.00	278,299.34	486,891.00	6,907.00	1.4%
3) Employee Benefits		3000-3999	454,932.00	471,693.00	261,486.67	471,413.00	280.00	0.1%
4) Books and Supplies		4000-4999	127,042.00	144,066.00	66,686.29	126,635.00	17,431.00	12.1%
5) Services and Other Operating Expenditures		5000-5999	209,692.00	306,690.00	266,655.07	268,685.00	38,005.00	12.4%
6) Capital Outlay		6000-6999	331,200.00	388,200.00	308,387.59	342,600.00	45,600.00	11.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	59,430.00	59,430.00	46,922.36	1,559,430.00	(1,500,000.00)	-2524.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,731,232.00	2,957,528.00	1,852,570.29	4,362,751.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(840,449.00)	2,816,695.00	(139,697.01)	3,299,752.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	3,475,000.00	1,000,000.00	3,975,000.00	(500,000.00)	-14.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(293,640.00)	(291,487.00)	0.00	(217,094.00)	74,393.00	-25.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(348,090.00)	(3,720,937.00)	(1,000,000.00)	(4,146,544.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,188,539.00)	(904,242.00)	(1,139,697.01)	(846,792.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,847,572.00	3,446,883.00		3,446,883.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,847,572.00	3,446,883.00		3,446,883.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,847,572.00	3,446,883.00		3,446,883.00		
2) Ending Balance, June 30 (E + F1e)			1,659,033.00	2,542,641.00		2,600,091.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	706,176.00	706,176.00		206,176.00		
d) Assigned								
Other Assignments		9780	628,414.00	1,353,155.00		1,910,604.00		
Awning	0000	9780	7,913.00					
Wellness	0000	9780	146.00					
Library Author	0000	9780	800.00					
Library Book Fair	0000	9780	5,813.00					
STEM	0000	9780	603.00					
Music Donations	0000	9780	1,300.00					
Additional REU 10% BP 3100.2	0000	9780	611,839.00					
Awning Project	0000	9780		8,107.00				
Wellness Fund	0000	9780		170.00				
Library Author Funds	0000	9780		800.00				
Library Book Fair	0000	9780		4,930.00				
STEM Donations	0000	9780		230.00				
Music Donations	0000	9780		3,396.00				
Addititonal 10% REU BP3100.2	0000	9780		632,426.00				
Reserve for Transistion Year - No BAS	0000	9780		500,000.00				
Reserve Towards 19/20 Deficit	0000	9780		203,096.00				
Awning Project	0000	9780				8,107.00		
Library Author Funds	0000	9780				800.00		
Library Book Fair	0000	9780				5,030.00		
STEM Donations	0000	9780				210.00		
Music Donations	0000	9780				3,396.00		
Text Book Adoption	0000	9780				50,000.00		
Reserve for Transistion Year - No BAS	0000	9780				500,000.00		
Additional 10% REU NES/NCS BP310	0000	9780				746,680.00		
Reserve for 19/20 - 20/21 Deficit	0000	9780				596,381.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	323,743.00	482,610.00		482,611.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	716,249.00	4,561,358.00	3,493,216.00	6,075,467.00	1,514,109.00	33.2%
Education Protection Account State Aid - Current Year		8012	183,596.00	227,413.00	107,664.00	232,562.00	5,149.00	2.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	324,321.00	324,321.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,046.00	7,058.00	4,438.83	7,058.00	0.00	0.0%
Timber Yield Tax		8022	326.00	676.00	210.81	676.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	933,911.00	989,117.00	545,145.83	989,117.00	0.00	0.0%
Unsecured Roll Taxes		8042	20,404.00	20,596.00	20,370.58	20,596.00	0.00	0.0%
Prior Years' Taxes		8043	496.00	632.00	172.39	632.00	0.00	0.0%
Supplemental Taxes		8044	183,670.00	187,860.00	123,902.77	187,860.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,202,736.00	5,474,740.00	0.00	5,474,740.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,248,434.00	11,469,450.00	4,295,121.21	13,313,029.00	1,843,579.00	16.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,895,957.00)	(6,116,096.00)	(2,677,337.76)	(6,103,672.00)	12,424.00	-0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			1,352,477.00	5,353,354.00	1,617,783.45	7,209,357.00	1,856,003.00	34.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
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						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	56,893.00	32,619.00	18,681.00	32,629.00	10.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	21,353.00	23,661.00	10,243.62	23,661.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	4,603.00	4,603.00	0.00	4,603.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>82,849.00</b>	<b>60,883.00</b>	<b>28,924.62</b>	<b>60,893.00</b>	<b>10.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	109,715.00	109,715.00	0.00	109,715.00	0.00	0.0%
Interest		8660	53,500.00	43,500.00	22,986.83	43,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	175,217.00	175,217.00	0.00	189,217.00	14,000.00	8.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	117,025.00	31,554.00	43,178.38	49,821.00	18,267.00	57.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>455,457.00</b>	<b>359,986.00</b>	<b>66,165.21</b>	<b>392,253.00</b>	<b>32,267.00</b>	<b>9.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,890,783.00</b>	<b>5,774,223.00</b>	<b>1,712,873.28</b>	<b>7,662,503.00</b>	<b>1,888,280.00</b>	<b>32.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	881,880.00	854,986.00	484,911.44	868,432.00	(13,446.00)	-1.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	201,112.00	238,665.00	139,221.53	238,665.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			1,082,992.00	1,093,651.00	624,132.97	1,107,097.00	(13,446.00)	-1.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	66,477.00	79,345.00	43,969.31	78,893.00	452.00	0.6%
Classified Support Salaries		2200	62,789.00	72,851.00	36,652.36	65,615.00	7,236.00	9.9%
Classified Supervisors' and Administrators' Salaries		2300	133,623.00	133,632.00	78,955.76	133,632.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	188,620.00	189,440.00	108,801.27	190,744.00	(1,304.00)	-0.7%
Other Classified Salaries		2900	14,435.00	18,530.00	9,920.64	18,007.00	523.00	2.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			465,944.00	493,798.00	278,299.34	486,891.00	6,907.00	1.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	176,348.00	177,845.00	101,010.01	179,954.00	(2,109.00)	-1.2%
PERS		3201-3202	82,000.00	87,831.00	47,347.75	85,720.00	2,111.00	2.4%
OASDI/Medicare/Alternative		3301-3302	48,401.00	50,819.00	28,741.11	50,488.00	331.00	0.7%
Health and Welfare Benefits		3401-3402	123,136.00	127,805.00	73,808.56	127,805.00	0.00	0.0%
Unemployment Insurance		3501-3502	742.00	759.00	427.29	763.00	(4.00)	-0.5%
Workers' Compensation		3601-3602	12,412.00	11,669.00	6,627.07	11,718.00	(49.00)	-0.4%
OPEB, Allocated		3701-3702	9,084.00	9,084.00	190.79	9,084.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,809.00	5,881.00	3,334.09	5,881.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			454,932.00	471,693.00	261,486.67	471,413.00	280.00	0.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	17,500.00	17,500.00	0.00	0.00	17,500.00	100.0%
Books and Other Reference Materials		4200	850.00	850.00	0.00	850.00	0.00	0.0%
Materials and Supplies		4300	45,485.00	54,362.00	31,081.86	58,569.00	(4,207.00)	-7.7%
Noncapitalized Equipment		4400	63,207.00	71,354.00	35,604.43	67,216.00	4,138.00	5.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			127,042.00	144,066.00	66,686.29	126,635.00	17,431.00	12.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,300.00	12,450.00	6,834.27	15,940.00	(3,490.00)	-28.0%
Dues and Memberships		5300	10,550.00	10,600.00	11,898.73	12,570.00	(1,970.00)	-18.6%
Insurance		5400-5450	30,500.00	30,500.00	30,356.51	30,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	57,920.00	57,920.00	35,452.41	69,320.00	(11,400.00)	-19.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,300.00	46,300.00	21,350.06	35,125.00	11,175.00	24.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(179,368.00)	(179,368.00)	0.00	(203,560.00)	24,192.00	-13.5%
Professional/Consulting Services and Operating Expenditures		5800	234,860.00	322,658.00	159,683.13	301,935.00	20,723.00	6.4%
Communications		5900	5,630.00	5,630.00	1,079.96	6,855.00	(1,225.00)	-21.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			209,692.00	306,690.00	266,655.07	268,685.00	38,005.00	12.4%



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<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	331,200.00	388,200.00	308,387.59	342,600.00	45,600.00	11.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>331,200.00</b>	<b>388,200.00</b>	<b>308,387.59</b>	<b>342,600.00</b>	<b>45,600.00</b>	<b>11.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	30,950.00	30,950.00	21,665.04	30,950.00	0.00	0.0%
Other Debt Service - Principal		7439	28,480.00	28,480.00	25,257.32	1,528,480.00	(1,500,000.00)	-5266.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>59,430.00</b>	<b>59,430.00</b>	<b>46,922.36</b>	<b>1,559,430.00</b>	<b>(1,500,000.00)</b>	<b>-2524.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,731,232.00</b>	<b>2,957,528.00</b>	<b>1,852,570.29</b>	<b>4,362,751.00</b>	<b>(1,405,223.00)</b>	<b>-47.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	3,475,000.00	1,000,000.00	3,975,000.00	(500,000.00)	-14.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	3,475,000.00	1,000,000.00	3,975,000.00	(500,000.00)	-14.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(293,640.00)	(291,487.00)	0.00	(217,094.00)	74,393.00	-25.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(293,640.00)	(291,487.00)	0.00	(217,094.00)	74,393.00	-25.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(348,090.00)	(3,720,937.00)	(1,000,000.00)	(4,146,544.00)	(425,607.00)	11.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	70,245.00	71,849.00	0.00	75,740.00	3,891.00	5.4%
2) Federal Revenue		8100-8299	135,659.00	142,174.00	50,085.77	160,759.00	18,585.00	13.1%
3) Other State Revenue		8300-8599	290,171.00	291,456.00	46,912.24	319,942.00	28,486.00	9.8%
4) Other Local Revenue		8600-8799	316,802.00	353,118.00	84,523.00	460,340.00	107,222.00	30.4%
5) TOTAL, REVENUES			812,877.00	858,597.00	181,521.01	1,016,781.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	394,332.00	382,588.00	208,906.16	380,796.00	1,792.00	0.5%
2) Classified Salaries		2000-2999	200,973.00	212,584.00	117,922.31	212,801.00	(217.00)	-0.1%
3) Employee Benefits		3000-3999	422,551.00	413,081.00	103,850.86	415,681.00	(2,600.00)	-0.6%
4) Books and Supplies		4000-4999	43,843.00	65,037.00	49,855.73	85,466.00	(20,429.00)	-31.4%
5) Services and Other Operating Expenditures		5000-5999	13,434.00	49,081.00	82,780.41	109,830.00	(60,749.00)	-123.8%
6) Capital Outlay		6000-6999	0.00	52,428.00	52,427.20	52,428.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,350.00	65,350.00	23,074.49	57,450.00	7,900.00	12.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,140,483.00	1,240,149.00	638,817.16	1,314,452.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(327,606.00)	(381,552.00)	(457,296.15)	(297,671.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	293,640.00	291,487.00	0.00	217,094.00	(74,393.00)	-25.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			293,640.00	291,487.00	0.00	217,094.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(33,966.00)	(90,065.00)	(457,296.15)	(80,577.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	313,662.00	349,019.00		349,019.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			313,662.00	349,019.00		349,019.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			313,662.00	349,019.00		349,019.00		
2) Ending Balance, June 30 (E + F1e)			279,696.00	258,954.00		268,442.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			279,696.00	258,954.00		268,442.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	70,245.00	71,849.00	0.00	75,740.00	3,891.00	5.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>70,245.00</b>	<b>71,849.00</b>	<b>0.00</b>	<b>75,740.00</b>	<b>3,891.00</b>	<b>5.4%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	69,770.00	76,961.00	0.00	84,474.00	7,513.00	9.8%
Special Education Discretionary Grants		8182	30,218.00	19,332.00	1,272.58	19,332.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	29,671.00	29,671.00	41,388.71	41,471.00	11,800.00	39.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	6,000.00	6,000.00	2,424.48	5,272.00	(728.00)	-12.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	210.00	210.00	210.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	10,000.00	4,790.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>135,659.00</b>	<b>142,174.00</b>	<b>50,085.77</b>	<b>160,759.00</b>	<b>18,585.00</b>	<b>13.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	3,700.00	3,700.00	0.00	3,700.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materic		8560	7,020.00	8,305.00	1,740.24	8,305.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	279,451.00	279,451.00	45,172.00	307,937.00	28,486.00	10.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>290,171.00</b>	<b>291,456.00</b>	<b>46,912.24</b>	<b>319,942.00</b>	<b>28,486.00</b>	<b>9.8%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	158,425.00	150,000.00	0.00	217,559.00	67,559.00	45.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	62,803.00	0.00	62,803.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	158,377.00	140,315.00	84,523.00	179,978.00	39,663.00	28.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>316,802.00</b>	<b>353,118.00</b>	<b>84,523.00</b>	<b>460,340.00</b>	<b>107,222.00</b>	<b>30.4%</b>
<b>TOTAL, REVENUES</b>			<b>812,877.00</b>	<b>858,597.00</b>	<b>181,521.01</b>	<b>1,016,781.00</b>	<b>158,184.00</b>	<b>18.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	216,373.00	207,969.00	113,220.16	208,086.00	(117.00)	-0.1%
Certificated Pupil Support Salaries		1200	52,999.00	49,659.00	22,792.62	47,750.00	1,909.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	124,960.00	124,960.00	72,893.38	124,960.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>394,332.00</b>	<b>382,588.00</b>	<b>208,906.16</b>	<b>380,796.00</b>	<b>1,792.00</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	102,435.00	103,506.00	55,992.71	114,463.00	(10,957.00)	-10.6%
Classified Support Salaries		2200	98,538.00	109,078.00	61,929.60	98,338.00	10,740.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>200,973.00</b>	<b>212,584.00</b>	<b>117,922.31</b>	<b>212,801.00</b>	<b>(217.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	283,257.00	281,369.00	33,969.06	281,183.00	186.00	0.1%
PERS		3201-3202	35,218.00	37,900.00	20,605.66	37,434.00	466.00	1.2%
OASDI/Medicare/Alternative		3301-3302	20,610.00	21,194.00	11,621.37	21,089.00	105.00	0.5%
Health and Welfare Benefits		3401-3402	75,362.00	67,063.00	34,611.39	70,365.00	(3,302.00)	-4.9%
Unemployment Insurance		3501-3502	293.00	291.00	157.72	292.00	(1.00)	-0.3%
Workers' Compensation		3601-3602	4,873.00	4,401.00	2,412.44	4,455.00	(54.00)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,938.00	863.00	473.22	863.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>422,551.00</b>	<b>413,081.00</b>	<b>103,850.86</b>	<b>415,681.00</b>	<b>(2,600.00)</b>	<b>-0.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	40,522.00	61,832.00	49,716.32	82,111.00	(20,279.00)	-32.8%
Noncapitalized Equipment		4400	3,321.00	3,205.00	139.41	3,355.00	(150.00)	-4.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>43,843.00</b>	<b>65,037.00</b>	<b>49,855.73</b>	<b>85,466.00</b>	<b>(20,429.00)</b>	<b>-31.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,445.00	17,807.00	3,860.02	20,392.00	(2,585.00)	-14.5%
Dues and Memberships		5300	1,108.00	1,108.00	1,215.91	2,358.00	(1,250.00)	-112.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	700.00	279.20	700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(188,553.00)	(188,553.00)	0.00	(95,000.00)	(93,553.00)	49.6%
Professional/Consulting Services and Operating Expenditures		5800	182,734.00	218,019.00	77,425.28	181,380.00	36,639.00	16.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,434.00</b>	<b>49,081.00</b>	<b>82,780.41</b>	<b>109,830.00</b>	<b>(60,749.00)</b>	<b>-123.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	52,428.00	52,427.20	52,428.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>52,428.00</b>	<b>52,427.20</b>	<b>52,428.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	11,200.00	11,200.00	0.00	11,200.00	0.00	0.0%
Payments to County Offices		7142	8,000.00	8,000.00	0.00	100.00	7,900.00	98.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	22,350.00	22,350.00	11,267.88	22,350.00	0.00	0.0%
Other Debt Service - Principal		7439	23,800.00	23,800.00	11,806.61	23,800.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>65,350.00</b>	<b>65,350.00</b>	<b>23,074.49</b>	<b>57,450.00</b>	<b>7,900.00</b>	<b>12.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,140,483.00</b>	<b>1,240,149.00</b>	<b>638,817.16</b>	<b>1,314,452.00</b>	<b>(74,303.00)</b>	<b>-6.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	293,640.00	291,487.00	0.00	217,094.00	(74,393.00)	-25.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			293,640.00	291,487.00	0.00	217,094.00	(74,393.00)	-25.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			293,640.00	291,487.00	0.00	217,094.00	74,393.00	-25.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,422,722.00	5,425,203.00	1,617,783.45	7,285,097.00	1,859,894.00	34.3%
2) Federal Revenue		8100-8299	135,659.00	142,174.00	50,085.77	160,759.00	18,585.00	13.1%
3) Other State Revenue		8300-8599	373,020.00	352,339.00	75,836.86	380,835.00	28,496.00	8.1%
4) Other Local Revenue		8600-8799	772,259.00	713,104.00	150,688.21	852,593.00	139,489.00	19.6%
5) TOTAL, REVENUES			2,703,660.00	6,632,820.00	1,894,394.29	8,679,284.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,477,324.00	1,476,239.00	833,039.13	1,487,893.00	(11,654.00)	-0.8%
2) Classified Salaries		2000-2999	666,917.00	706,382.00	396,221.65	699,692.00	6,690.00	0.9%
3) Employee Benefits		3000-3999	877,483.00	884,774.00	365,337.53	887,094.00	(2,320.00)	-0.3%
4) Books and Supplies		4000-4999	170,885.00	209,103.00	116,542.02	212,101.00	(2,998.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	223,126.00	355,771.00	349,435.48	378,515.00	(22,744.00)	-6.4%
6) Capital Outlay		6000-6999	331,200.00	440,628.00	360,814.79	395,028.00	45,600.00	10.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	124,780.00	124,780.00	69,996.85	1,616,880.00	(1,492,100.00)	-1195.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,871,715.00	4,197,677.00	2,491,387.45	5,677,203.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,168,055.00)	2,435,143.00	(596,993.16)	3,002,081.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	3,475,000.00	1,000,000.00	3,975,000.00	(500,000.00)	-14.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,450.00)	(3,429,450.00)	(1,000,000.00)	(3,929,450.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,222,505.00)	(994,307.00)	(1,596,993.16)	(927,369.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,161,234.00	3,795,902.00		3,795,902.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,161,234.00	3,795,902.00		3,795,902.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,161,234.00	3,795,902.00		3,795,902.00		
2) Ending Balance, June 30 (E + F1e)			1,938,729.00	2,801,595.00		2,868,533.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	279,696.00	258,954.00		268,442.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	706,176.00	706,176.00		206,176.00		
d) Assigned								
Other Assignments		9780	628,414.00	1,353,155.00		1,910,604.00		
Awning	0000	9780	7,913.00					
Wellness	0000	9780	146.00					
Library Author	0000	9780	800.00					
Library Book Fair	0000	9780	5,813.00					
STEM	0000	9780	603.00					
Music Donations	0000	9780	1,300.00					
Additional REU 10% BP 3100.2	0000	9780	611,839.00					
Awning Project	0000	9780		8,107.00				
Wellness Fund	0000	9780		170.00				
Library Author Funds	0000	9780		800.00				
Library Book Fair	0000	9780		4,930.00				
STEM Donations	0000	9780		230.00				
Music Donations	0000	9780		3,396.00				
Addititonal 10% REU BP3100.2	0000	9780		632,426.00				
Reserve for Transistion Year - No BAS	0000	9780		500,000.00				
Reserve Towards 19/20 Deficit	0000	9780		203,096.00				
Awning Project	0000	9780				8,107.00		
Library Author Funds	0000	9780				800.00		
Library Book Fair	0000	9780				5,030.00		
STEM Donations	0000	9780				210.00		
Music Donations	0000	9780				3,396.00		
Text Book Adoption	0000	9780				50,000.00		
Reserve for Transistion Year - No BAS	0000	9780				500,000.00		
Additional 10% REU NES/NCS BP310	0000	9780				746,680.00		
Reserve for 19/20 - 20/21 Deficit	0000	9780				596,381.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	323,743.00	482,610.00		482,611.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	716,249.00	4,561,358.00	3,493,216.00	6,075,467.00	1,514,109.00	33.2%
Education Protection Account State Aid - Current Year		8012	183,596.00	227,413.00	107,664.00	232,562.00	5,149.00	2.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	324,321.00	324,321.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,046.00	7,058.00	4,438.83	7,058.00	0.00	0.0%
Timber Yield Tax		8022	326.00	676.00	210.81	676.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	933,911.00	989,117.00	545,145.83	989,117.00	0.00	0.0%
Unsecured Roll Taxes		8042	20,404.00	20,596.00	20,370.58	20,596.00	0.00	0.0%
Prior Years' Taxes		8043	496.00	632.00	172.39	632.00	0.00	0.0%
Supplemental Taxes		8044	183,670.00	187,860.00	123,902.77	187,860.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,202,736.00	5,474,740.00	0.00	5,474,740.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,248,434.00	11,469,450.00	4,295,121.21	13,313,029.00	1,843,579.00	16.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,895,957.00)	(6,116,096.00)	(2,677,337.76)	(6,103,672.00)	12,424.00	-0.2%
Property Taxes Transfers		8097	70,245.00	71,849.00	0.00	75,740.00	3,891.00	5.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,422,722.00</b>	<b>5,425,203.00</b>	<b>1,617,783.45</b>	<b>7,285,097.00</b>	<b>1,859,894.00</b>	<b>34.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	69,770.00	76,961.00	0.00	84,474.00	7,513.00	9.8%
Special Education Discretionary Grants		8182	30,218.00	19,332.00	1,272.58	19,332.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	29,671.00	29,671.00	41,388.71	41,471.00	11,800.00	39.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	6,000.00	6,000.00	2,424.48	5,272.00	(728.00)	-12.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	210.00	210.00	210.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	10,000.00	4,790.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>135,659.00</b>	<b>142,174.00</b>	<b>50,085.77</b>	<b>160,759.00</b>	<b>18,585.00</b>	<b>13.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	3,700.00	3,700.00	0.00	3,700.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	56,893.00	32,619.00	18,681.00	32,629.00	10.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	28,373.00	31,966.00	11,983.86	31,966.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	284,054.00	284,054.00	45,172.00	312,540.00	28,486.00	10.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>373,020.00</b>	<b>352,339.00</b>	<b>75,836.86</b>	<b>380,835.00</b>	<b>28,496.00</b>	<b>8.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	109,715.00	109,715.00	0.00	109,715.00	0.00	0.0%
Interest		8660	53,500.00	43,500.00	22,986.83	43,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	333,642.00	325,217.00	0.00	406,776.00	81,559.00	25.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	117,025.00	94,357.00	43,178.38	112,624.00	18,267.00	19.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	158,377.00	140,315.00	84,523.00	179,978.00	39,663.00	28.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>772,259.00</b>	<b>713,104.00</b>	<b>150,688.21</b>	<b>852,593.00</b>	<b>139,489.00</b>	<b>19.6%</b>
<b>TOTAL, REVENUES</b>			<b>2,703,660.00</b>	<b>6,632,820.00</b>	<b>1,894,394.29</b>	<b>8,679,284.00</b>	<b>2,046,464.00</b>	<b>30.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,098,253.00	1,062,955.00	598,131.60	1,076,518.00	(13,563.00)	-1.3%
Certificated Pupil Support Salaries		1200	52,999.00	49,659.00	22,792.62	47,750.00	1,909.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	326,072.00	363,625.00	212,114.91	363,625.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,477,324.00</b>	<b>1,476,239.00</b>	<b>833,039.13</b>	<b>1,487,893.00</b>	<b>(11,654.00)</b>	<b>-0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	168,912.00	182,851.00	99,962.02	193,356.00	(10,505.00)	-5.7%
Classified Support Salaries		2200	161,327.00	181,929.00	98,581.96	163,953.00	17,976.00	9.9%
Classified Supervisors' and Administrators' Salaries		2300	133,623.00	133,632.00	78,955.76	133,632.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	188,620.00	189,440.00	108,801.27	190,744.00	(1,304.00)	-0.7%
Other Classified Salaries		2900	14,435.00	18,530.00	9,920.64	18,007.00	523.00	2.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>666,917.00</b>	<b>706,382.00</b>	<b>396,221.65</b>	<b>699,692.00</b>	<b>6,690.00</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	459,605.00	459,214.00	134,979.07	461,137.00	(1,923.00)	-0.4%
PERS		3201-3202	117,218.00	125,731.00	67,953.41	123,154.00	2,577.00	2.0%
OASDI/Medicare/Alternative		3301-3302	69,011.00	72,013.00	40,362.48	71,577.00	436.00	0.6%
Health and Welfare Benefits		3401-3402	198,498.00	194,868.00	108,419.95	198,170.00	(3,302.00)	-1.7%
Unemployment Insurance		3501-3502	1,035.00	1,050.00	585.01	1,055.00	(5.00)	-0.5%
Workers' Compensation		3601-3602	17,285.00	16,070.00	9,039.51	16,173.00	(103.00)	-0.6%
OPEB, Allocated		3701-3702	9,084.00	9,084.00	190.79	9,084.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,747.00	6,744.00	3,807.31	6,744.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>877,483.00</b>	<b>884,774.00</b>	<b>365,337.53</b>	<b>887,094.00</b>	<b>(2,320.00)</b>	<b>-0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	17,500.00	17,500.00	0.00	0.00	17,500.00	100.0%
Books and Other Reference Materials		4200	850.00	850.00	0.00	850.00	0.00	0.0%
Materials and Supplies		4300	86,007.00	116,194.00	80,798.18	140,680.00	(24,486.00)	-21.1%
Noncapitalized Equipment		4400	66,528.00	74,559.00	35,743.84	70,571.00	3,988.00	5.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>170,885.00</b>	<b>209,103.00</b>	<b>116,542.02</b>	<b>212,101.00</b>	<b>(2,998.00)</b>	<b>-1.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,745.00	30,257.00	10,694.29	36,332.00	(6,075.00)	-20.1%
Dues and Memberships		5300	11,658.00	11,708.00	13,114.64	14,928.00	(3,220.00)	-27.5%
Insurance		5400-5450	30,500.00	30,500.00	30,356.51	30,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	57,920.00	57,920.00	35,452.41	69,320.00	(11,400.00)	-19.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,000.00	47,000.00	21,629.26	35,825.00	11,175.00	23.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(367,921.00)	(367,921.00)	0.00	(298,560.00)	(69,361.00)	18.9%
Professional/Consulting Services and Operating Expenditures		5800	417,594.00	540,677.00	237,108.41	483,315.00	57,362.00	10.6%
Communications		5900	5,630.00	5,630.00	1,079.96	6,855.00	(1,225.00)	-21.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>223,126.00</b>	<b>355,771.00</b>	<b>349,435.48</b>	<b>378,515.00</b>	<b>(22,744.00)</b>	<b>-6.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	52,428.00	52,427.20	52,428.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	331,200.00	388,200.00	308,387.59	342,600.00	45,600.00	11.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>331,200.00</b>	<b>440,628.00</b>	<b>360,814.79</b>	<b>395,028.00</b>	<b>45,600.00</b>	<b>10.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	11,200.00	11,200.00	0.00	11,200.00	0.00	0.0%
Payments to County Offices		7142	8,000.00	8,000.00	0.00	100.00	7,900.00	98.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	53,300.00	53,300.00	32,932.92	53,300.00	0.00	0.0%
Other Debt Service - Principal		7439	52,280.00	52,280.00	37,063.93	1,552,280.00	(1,500,000.00)	-2869.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>124,780.00</b>	<b>124,780.00</b>	<b>69,996.85</b>	<b>1,616,880.00</b>	<b>(1,492,100.00)</b>	<b>-1195.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,871,715.00</b>	<b>4,197,677.00</b>	<b>2,491,387.45</b>	<b>5,677,203.00</b>	<b>(1,479,526.00)</b>	<b>-35.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	3,475,000.00	1,000,000.00	3,975,000.00	(500,000.00)	-14.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	3,475,000.00	1,000,000.00	3,975,000.00	(500,000.00)	-14.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(54,450.00)	(3,429,450.00)	(1,000,000.00)	(3,929,450.00)	500,000.00	14.6%



<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
6512	Special Ed: Mental Health Services	268,442.00
Total, Restricted Balance		<u>268,442.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,515,646.00	2,230,355.00	1,269,582.01	2,157,304.00	(73,051.00)	-3.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	288,951.00	243,191.00	67,317.22	274,527.00	31,336.00	12.9%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	1,824.67	5,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,810,097.00	2,479,046.00	1,338,723.90	2,437,331.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	953,986.00	876,692.00	497,256.57	877,497.00	(805.00)	-0.1%
2) Classified Salaries		2000-2999	248,100.00	249,635.00	142,662.52	249,635.00	0.00	0.0%
3) Employee Benefits		3000-3999	490,685.00	467,494.00	195,668.67	467,643.00	(149.00)	0.0%
4) Books and Supplies		4000-4999	185,850.00	191,003.00	100,563.69	184,808.00	6,195.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	585,856.00	652,563.00	155,997.66	599,815.00	52,748.00	8.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	138,669.00	138,669.00	51,964.84	138,669.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,603,146.00	2,576,056.00	1,144,113.95	2,518,067.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			206,951.00	(97,010.00)	194,609.95	(80,736.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,550.00)	(45,550.00)	0.00	(45,550.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			161,401.00	(142,560.00)	194,609.95	(126,286.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	349,696.00	208,595.00		208,595.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			349,696.00	208,595.00		208,595.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			349,696.00	208,595.00		208,595.00		
2) Ending Balance, June 30 (E + F1e)			511,097.00	66,035.00		82,309.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	66,035.00		82,309.00		
Reserve for Economic Uncertainties	0000	9780		66,035.00				
Reserve for Economic Uncertainties	0000	9780				82,309.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	511,097.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,210,087.00	1,065,062.00	654,194.00	954,325.00	(110,737.00)	-10.4%
Education Protection Account State Aid - Current Year		8012	384,392.00	366,837.00	216,160.00	363,370.00	(3,467.00)	-0.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	(45,648.00)	(45,648.00)	New
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	921,167.00	798,456.00	399,228.01	885,257.00	86,801.00	10.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,515,646.00</b>	<b>2,230,355.00</b>	<b>1,269,582.01</b>	<b>2,157,304.00</b>	<b>(73,051.00)</b>	<b>-3.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	106,643.00	59,290.00	32,070.00	59,303.00	13.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	58,855.00	60,448.00	18,744.22	60,448.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	123,453.00	123,453.00	16,503.00	154,776.00	31,323.00	25.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>288,951.00</b>	<b>243,191.00</b>	<b>67,317.22</b>	<b>274,527.00</b>	<b>31,336.00</b>	<b>12.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,500.00	5,500.00	1,824.67	5,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,500.00</b>	<b>5,500.00</b>	<b>1,824.67</b>	<b>5,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,810,097.00</b>	<b>2,479,046.00</b>	<b>1,338,723.90</b>	<b>2,437,331.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	745,238.00	705,498.00	397,393.03	706,303.00	(805.00)	-0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	208,748.00	171,194.00	99,863.54	171,194.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>953,986.00</b>	<b>876,692.00</b>	<b>497,256.57</b>	<b>877,497.00</b>	<b>(805.00)</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,717.00	8,091.00	4,413.24	8,091.00	0.00	0.0%
Classified Support Salaries		2200	55,017.00	55,916.00	31,430.17	55,916.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	156,634.00	154,134.00	89,640.69	154,134.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	30,732.00	31,494.00	17,178.42	31,494.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>248,100.00</b>	<b>249,635.00</b>	<b>142,662.52</b>	<b>249,635.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	278,367.00	265,850.00	80,457.17	265,980.00	(130.00)	0.0%
PERS		3201-3202	42,792.00	43,944.00	25,148.69	43,944.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	30,908.00	30,364.00	17,290.57	30,376.00	(12.00)	0.0%
Health and Welfare Benefits		3401-3402	124,880.00	113,417.00	64,839.31	113,417.00	0.00	0.0%
Unemployment Insurance		3501-3502	572.00	542.00	307.13	542.00	0.00	0.0%
Workers' Compensation		3601-3602	9,572.00	8,300.00	4,711.80	8,307.00	(7.00)	-0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,594.00	5,077.00	2,914.00	5,077.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>490,685.00</b>	<b>467,494.00</b>	<b>195,668.67</b>	<b>467,643.00</b>	<b>(149.00)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	31,500.00	31,500.00	0.00	0.00	31,500.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	88,870.00	97,348.00	53,395.61	122,953.00	(25,605.00)	-26.3%
Noncapitalized Equipment		4400	65,480.00	62,155.00	47,168.08	61,855.00	300.00	0.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>185,850.00</b>	<b>191,003.00</b>	<b>100,563.69</b>	<b>184,808.00</b>	<b>6,195.00</b>	<b>3.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,290.00	8,370.00	7,769.87	13,323.00	(4,953.00)	-59.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	75,980.00	76,153.00	40,228.58	77,153.00	(1,000.00)	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,300.00	21,300.00	8,323.46	21,300.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	367,921.00	367,921.00	0.00	298,560.00	69,361.00	18.9%
Professional/Consulting Services and Operating Expenditures		5800	115,895.00	177,349.00	99,529.33	188,009.00	(10,660.00)	-6.0%
Communications		5900	1,470.00	1,470.00	146.42	1,470.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>585,856.00</b>	<b>652,563.00</b>	<b>155,997.66</b>	<b>599,815.00</b>	<b>52,748.00</b>	<b>8.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	72,216.00	72,216.00	28,763.76	72,216.00	0.00	0.0%
Other Debt Service - Principal		7439	66,453.00	66,453.00	23,201.08	66,453.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			138,669.00	138,669.00	51,964.84	138,669.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,603,146.00	2,576,056.00	1,144,113.95	2,518,067.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,000.00	55,000.00	21,695.84	55,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,000.00	5,000.00	1,585.23	5,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,350.00	65,350.00	38,187.58	65,350.00	0.00	0.0%
5) TOTAL, REVENUES			125,350.00	125,350.00	61,468.65	125,350.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,388.00	50,114.00	28,588.01	52,563.00	(2,449.00)	-4.9%
3) Employee Benefits		3000-3999	21,037.00	20,654.00	11,881.24	22,329.00	(1,675.00)	-8.1%
4) Books and Supplies		4000-4999	52,600.00	52,600.00	31,821.27	52,600.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,800.00	3,800.00	2,419.56	3,800.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			127,825.00	127,168.00	74,710.08	131,292.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,475.00)	(1,818.00)	(13,241.43)	(5,942.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,475.00)	(1,818.00)	(13,241.43)	(5,942.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	17,707.00	32,838.00	32,838.00	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				17,707.00	32,838.00	32,838.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				17,707.00	32,838.00	32,838.00		
2) Ending Balance, June 30 (E + F1e)				15,232.00	31,020.00	26,896.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	15,232.00	31,020.00	26,896.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	55,000.00	55,000.00	21,695.84	55,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>55,000.00</b>	<b>55,000.00</b>	<b>21,695.84</b>	<b>55,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	5,000.00	5,000.00	1,585.23	5,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>1,585.23</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	65,000.00	65,000.00	38,039.68	65,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350.00	350.00	147.90	350.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>65,350.00</b>	<b>65,350.00</b>	<b>38,187.58</b>	<b>65,350.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>125,350.00</b>	<b>125,350.00</b>	<b>61,468.65</b>	<b>125,350.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	10,304.00	9,030.00	6,178.55	11,479.00	(2,449.00)	-27.1%
Classified Supervisors' and Administrators' Salaries		2300	41,084.00	41,084.00	22,409.46	41,084.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>51,388.00</b>	<b>50,114.00</b>	<b>28,588.01</b>	<b>52,563.00</b>	<b>(2,449.00)</b>	<b>-4.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,679.00	7,423.00	4,558.21	8,889.00	(1,466.00)	-19.7%
OASDI/Medicare/Alternative		3301-3302	3,813.00	3,715.00	2,122.30	3,903.00	(188.00)	-5.1%
Health and Welfare Benefits		3401-3402	9,084.00	9,084.00	4,954.92	9,084.00	0.00	0.0%
Unemployment Insurance		3501-3502	25.00	24.00	13.87	26.00	(2.00)	-8.3%
Workers' Compensation		3601-3602	419.00	374.00	213.58	393.00	(19.00)	-5.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17.00	34.00	18.36	34.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,037.00</b>	<b>20,654.00</b>	<b>11,881.24</b>	<b>22,329.00</b>	<b>(1,675.00)</b>	<b>-8.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,600.00	3,600.00	1,806.49	3,600.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food		4700	48,000.00	48,000.00	30,014.78	48,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>52,600.00</b>	<b>52,600.00</b>	<b>31,821.27</b>	<b>52,600.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	800.00	800.00	91.56	800.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	3,000.00	2,328.00	3,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,800.00</b>	<b>3,800.00</b>	<b>2,419.56</b>	<b>3,800.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>127,825.00</b>	<b>127,168.00</b>	<b>74,710.08</b>	<b>131,292.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	26,896.00
Total, Restricted Balance		<u>26,896.00</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	4,600.00	2,241.47	4,600.00	0.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	2,241.47	4,600.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	4,498.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	165,000.00	93,000.00	67,772.39	108,000.00	(15,000.00)	-16.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			165,000.00	93,000.00	72,270.39	108,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(160,400.00)	(88,400.00)	(70,028.92)	(103,400.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(60,400.00)	11,600.00	(70,028.92)	(3,400.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	143,407.00	385,774.00		385,774.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,407.00	385,774.00		385,774.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,407.00	385,774.00		385,774.00		
2) Ending Balance, June 30 (E + F1e)			83,007.00	397,374.00		382,374.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Reserve For 19/20 Def Maintenance	0000	9780		58,500.00				
Reserve for 20/21 Def Maintenance	0000	9780		45,900.00				
Reserve for 21/22 Def Maintenance	0000	9780		72,300.00				
Reserve for 22/23 Def Maintenance	0000	9780		46,800.00				
Reserved for Future Def Maintenance	0000	9780		173,874.00				
Reserve for 19/20 Def Maintenance	0000	9780				58,500.00		
Reserve for 20/21 Def Maintenance	0000	9780				45,900.00		
Reserve for 21/22 Def Maintenance	0000	9780				72,300.00		
Reserve for 22/23 Def Maintenance	0000	9780				46,800.00		
Reserve for Future Def Maintenance	0000	9780				158,874.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	83,007.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,600.00	4,600.00	2,241.47	4,600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,600.00	4,600.00	2,241.47	4,600.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			4,600.00	4,600.00	2,241.47	4,600.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	4,498.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>4,498.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	165,000.00	93,000.00	67,772.39	108,000.00	(15,000.00)	-16.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>165,000.00</b>	<b>93,000.00</b>	<b>67,772.39</b>	<b>108,000.00</b>	<b>(15,000.00)</b>	<b>-16.1%</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>165,000.00</b>	<b>93,000.00</b>	<b>72,270.39</b>	<b>108,000.00</b>		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,100.00	15,100.00	6,558.33	15,100.00	0.00	0.0%
5) TOTAL, REVENUES			15,100.00	15,100.00	6,558.33	15,100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	8.81	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,502.00	16,502.00	16,534.58	16,602.00	(100.00)	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,502.00	16,502.00	16,543.39	16,602.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,402.00)	(1,402.00)	(9,985.06)	(1,502.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,402.00)	(1,402.00)	(9,985.06)	(1,502.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,835.00	14,078.00		14,078.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,835.00	14,078.00		14,078.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,835.00	14,078.00		14,078.00		
2) Ending Balance, June 30 (E + F1e)			15,433.00	12,676.00		12,576.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	14,688.00	11,832.00		11,732.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	844.00		844.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	745.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	5.71	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	15,000.00	15,000.00	6,552.62	15,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,100.00</b>	<b>15,100.00</b>	<b>6,558.33</b>	<b>15,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>15,100.00</b>	<b>15,100.00</b>	<b>6,558.33</b>	<b>15,100.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	8.81	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	8.81	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	522.00	522.00	567.78	622.00	(100.00)	-19.2%
Other Debt Service - Principal		7439	15,980.00	15,980.00	15,966.80	15,980.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,502.00	16,502.00	16,534.58	16,602.00	(100.00)	-0.6%
<b>TOTAL EXPENDITURES</b>			16,502.00	16,502.00	16,543.39	16,602.00		

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

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
9010	Other Restricted Local	11,732.00
Total, Restricted Balance		<u>11,732.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	15,000.00	11,769.79	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	15,000.00	11,769.79	15,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	286,592.00	169,378.82	286,592.00	0.00	0.0%
6) Capital Outlay		6000-6999	150,345.00	6,943,976.00	4,168,680.70	7,443,976.00	(500,000.00)	-7.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			155,345.00	7,230,568.00	4,338,059.52	7,730,568.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(150,345.00)	(7,215,568.00)	(4,326,289.73)	(7,715,568.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,375,000.00	1,000,000.00	3,875,000.00	500,000.00	14.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	3,375,000.00	1,000,000.00	3,875,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(150,345.00)	(3,840,568.00)	(3,326,289.73)	(3,840,568.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	154,970.00	3,840,568.00		3,840,568.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,970.00	3,840,568.00		3,840,568.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,970.00	3,840,568.00		3,840,568.00		
2) Ending Balance, June 30 (E + F1e)			4,625.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	4,625.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	15,000.00	11,769.79	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	15,000.00	11,769.79	15,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,000.00	15,000.00	11,769.79	15,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	286,592.00	169,378.82	286,592.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,000.00	286,592.00	169,378.82	286,592.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	10,780.00	10,780.00	10,780.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,345.00	6,873,196.00	4,122,471.43	7,372,696.00	(499,500.00)	-7.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	60,000.00	35,429.27	60,500.00	(500.00)	-0.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			150,345.00	6,943,976.00	4,168,680.70	7,443,976.00	(500,000.00)	-7.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			155,345.00	7,230,568.00	4,338,059.52	7,730,568.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	3,375,000.00	1,000,000.00	3,875,000.00	500,000.00	14.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	3,375,000.00	1,000,000.00	3,875,000.00	500,000.00	14.8%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	3,375,000.00	1,000,000.00	3,875,000.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	151.58	151.58	177.99	177.99	26.41	17%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	151.58	151.58	177.99	177.99	26.41	17%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	151.58	151.58	177.99	177.99	26.41	17%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	308.49	308.49	308.49	270.33	(38.16)	-12%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	308.49	308.49	308.49	270.33	(38.16)	-12%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	308.49	308.49	308.49	270.33	(38.16)	-12%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
<b>A. BEGINNING CASH</b>			5,794,472.00	5,429,203.00	2,982,664.00	2,952,398.00	2,351,566.00	2,082,317.00	2,541,209.00	2,302,752.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		309,479.00	309,479.00	675,232.00	557,063.00	557,063.00	610,895.00	581,669.00	573,463.00
Property Taxes	8020-8079		53.00	0.00	0.00	23,142.00	211.00	545,104.00	125,731.00	(84.00)
Miscellaneous Funds	8080-8099		0.00	(348,279.00)	(696,557.00)	(464,371.00)	(528,708.00)	(464,371.00)	(175,051.00)	(464,371.00)
Federal Revenue	8100-8299					7,327.00	2,500.00	30,236.00	10,023.00	
Other State Revenue	8300-8599					36,779.00	0.00	12,696.00	26,429.00	50,800.00
Other Local Revenue	8600-8799		13,600.00	11,154.00	22,836.00	28,678.00	11,434.00	36,002.00	26,985.00	29,914.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			323,132.00	(27,646.00)	1,511.00	188,618.00	42,500.00	770,562.00	595,786.00	189,722.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		84,213.00	121,011.00	128,048.00	123,486.00	126,731.00	125,803.00	123,747.00	127,212.00
Classified Salaries	2000-2999		28,218.00	60,385.00	60,027.00	61,234.00	65,776.00	58,595.00	61,986.00	62,241.00
Employee Benefits	3000-3999		29,088.00	55,684.00	51,715.00	56,760.00	58,479.00	56,864.00	56,749.00	56,476.00
Books and Supplies	4000-4999		49,509.00	11,513.00	18,407.00	16,104.00	14,030.00	(2,418.00)	9,397.00	17,717.00
Services	5000-5999		36,939.00	50,594.00	34,289.00	55,064.00	44,264.00	50,555.00	77,742.00	33,300.00
Capital Outlay	6000-6599		20,829.00	251,756.00	10,865.00	74,232.00	3,133.00	0.00	4,622.00	11,400.00
Other Outgo	7000-7499				47,727.00			22,271.00		
Interfund Transfers Out	7600-7629					500,000.00			500,000.00	
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			248,796.00	550,943.00	351,078.00	886,880.00	312,413.00	311,670.00	834,243.00	308,346.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	0.00	610.00	84,221.00	318,969.00	97,421.00				
Due From Other Funds	9310			222,461.00						
Stores	9320									
Prepaid Expenditures	9330	0.00	60,437.00		0.00	2,777.00				
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>			0.00	61,047.00	306,682.00	318,969.00	100,198.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	500,652.00	8,051.00	(332.00)	(47.00)	(664.00)			
Due To Other Funds	9610			2,166,581.00						
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690					2,815.00				
<b>SUBTOTAL</b>			0.00	500,652.00	2,174,632.00	(332.00)	2,768.00	(664.00)	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	(439,605.00)	(1,867,950.00)	319,301.00	97,430.00	664.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(365,269.00)	(2,446,539.00)	(30,266.00)	(600,832.00)	(269,249.00)	458,892.00	(238,457.00)	(118,624.00)
<b>F. ENDING CASH (A + E)</b>			5,429,203.00	2,982,664.00	2,952,398.00	2,351,566.00	2,082,317.00	2,541,209.00	2,302,752.00	2,184,128.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		2,184,128.00	1,931,592.00	1,179,808.00	1,385,656.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	655,546.00	573,457.00	573,457.00	655,547.00	0.00		6,632,350.00	6,632,350.00
Property Taxes	8020-8079	0.00	0.00	511,782.00	5,474,740.00	0.00		6,680,679.00	6,680,679.00
Miscellaneous Funds	8080-8099	(628,000.00)	(628,000.00)	(628,000.00)	(628,000.00)	(374,224.00)		(6,027,932.00)	(6,027,932.00)
Federal Revenue	8100-8299		35,959.00		0.00	74,714.00		160,759.00	160,759.00
Other State Revenue	8300-8599	50,800.00	50,800.00	50,800.00	50,800.00	50,931.00		380,835.00	380,835.00
Other Local Revenue	8600-8799	25,000.00	25,000.00	25,000.00	121,990.00	475,000.00		852,593.00	852,593.00
Interfund Transfers In	8910-8929				45,550.00			45,550.00	45,550.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>103,346.00</b>	<b>57,216.00</b>	<b>533,039.00</b>	<b>5,720,627.00</b>	<b>226,421.00</b>	<b>0.00</b>	<b>8,724,834.00</b>	<b>8,724,834.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	129,900.00	129,900.00	129,900.00	129,946.00	7,996.00		1,487,893.00	1,487,893.00
Classified Salaries	2000-2999	58,600.00	58,600.00	58,600.00	58,429.00	7,001.00		699,692.00	699,692.00
Employee Benefits	3000-3999	82,500.00	82,500.00	82,500.00	82,779.00	135,000.00		887,094.00	887,094.00
Books and Supplies	4000-4999	23,000.00	23,000.00	23,000.00	8,842.00			212,101.00	212,101.00
Services	5000-5999	15,000.00	15,000.00	15,000.00	15,000.00	(64,232.00)		378,515.00	378,515.00
Capital Outlay	6000-6599	0.00	0.00	18,191.00	0.00			395,028.00	395,028.00
Other Outgo	7000-7499	46,882.00			1,500,000.00			1,616,880.00	1,616,880.00
Interfund Transfers Out	7600-7629		500,000.00		500,000.00	1,975,000.00		3,975,000.00	3,975,000.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>355,882.00</b>	<b>809,000.00</b>	<b>327,191.00</b>	<b>2,294,996.00</b>	<b>2,060,765.00</b>	<b>0.00</b>	<b>9,652,203.00</b>	<b>9,652,203.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							501,221.00	
Due From Other Funds	9310							222,461.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							63,214.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>786,896.00</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599				108,410.00			616,070.00	
Due To Other Funds	9610							2,166,581.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							2,815.00	
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>108,410.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,785,466.00</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(108,410.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,998,570.00)</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		<b>(252,536.00)</b>	<b>(751,784.00)</b>	<b>205,848.00</b>	<b>3,317,221.00</b>	<b>(1,834,344.00)</b>	<b>0.00</b>	<b>(2,925,939.00)</b>	<b>(927,369.00)</b>
<b>F. ENDING CASH (A + E)</b>									
		<b>1,931,592.00</b>	<b>1,179,808.00</b>	<b>1,385,656.00</b>	<b>4,702,877.00</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								<b>2,868,533.00</b>	

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2019 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Raenel Toste Telephone: 916-824-1664  
Title: Chief Business Official E-mail: rtoste@newcastle.k12.ca.us

**Criteria and Standards Review Summary**

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

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

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

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

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

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 303,829.00
- 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) 4,356,541.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.97%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	297,427.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	99,677.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	50,494.79
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)	0.00
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)	447,598.79
9. Carry-Forward Adjustment (Part IV, Line F)	79,855.73
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	527,454.52

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,330,344.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	687,263.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	277,588.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	12,245.00
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)	338,239.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	251,508.00
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)	673,964.21
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)	0.00
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)	131,292.00
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)	5,702,443.21

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B18)	7.85%
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**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2020-21 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B18)	9.25%
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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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>447,598.79</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>72,485.56</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.72%) times Part III, Line B18); zero if negative	<u>79,855.73</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.72%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>79,855.73</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>79,855.73</u>

Approved indirect cost rate: 7.72%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,209,357.00	-77.23%	1,641,425.00	2.39%	1,680,670.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	60,893.00	-46.67%	32,477.00	-9.26%	29,470.00
4. Other Local Revenues	8600-8799	392,253.00	-12.75%	342,253.00	0.00%	342,253.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(217,094.00)	4.84%	(227,592.00)	16.58%	(265,333.00)
6. Total (Sum lines A1 thru A5c)		7,490,959.00	-75.52%	1,834,113.00	-0.08%	1,832,610.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,107,097.00		1,122,882.00
b. Step & Column Adjustment				21,035.00		21,335.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(5,250.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,107,097.00	1.43%	1,122,882.00	1.90%	1,144,217.00
2. Classified Salaries						
a. Base Salaries				486,891.00		501,298.00
b. Step & Column Adjustment				14,607.00		15,039.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(200.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	486,891.00	2.96%	501,298.00	3.00%	516,337.00
3. Employee Benefits	3000-3999	471,413.00	6.65%	502,766.00	7.11%	538,535.00
4. Books and Supplies	4000-4999	126,635.00	-7.42%	117,235.00	0.00%	117,235.00
5. Services and Other Operating Expenditures	5000-5999	268,685.00	46.90%	394,685.00	-22.80%	304,685.00
6. Capital Outlay	6000-6999	342,600.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,559,430.00	-96.19%	59,430.00	0.00%	59,430.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,975,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,337,751.00	-67.64%	2,698,296.00	-0.66%	2,680,439.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(846,792.00)		(864,183.00)		(847,829.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,446,883.00		2,600,091.00		1,735,908.00
2. Ending Fund Balance (Sum lines C and D1)		2,600,091.00		1,735,908.00		888,079.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	206,176.00		197,092.00		192,550.00
d. Assigned	9780	1,910,604.00		642,299.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	482,611.00		895,817.00		694,829.00
2. Unassigned/Unappropriated	9790	0.00		700.00		700.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,600,091.00		1,735,908.00		888,079.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	482,611.00		895,817.00		694,829.00
c. Unassigned/Unappropriated	9790	0.00		700.00		700.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		482,611.00		896,517.00		695,529.00
<b>F. ASSUMPTIONS</b>						
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.						
B1d This adjustments are one time payments made to employees in 2018-19 B2d This adjustments are one time payments made to employees in 2018-19						
(A) School District Basic Aid Supplement Charter School Funding is not reflected in 19/20 or 20/21 general purpose revenue.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(B) Federal Revenue is anticipated to remain constant						
(C) State revenue includes per ADA amounts of:						
1X Man Costs	Unrestr Lottery	Rest Lottery	Man Cost	Block Grant		
2019-20	\$184	\$151	\$53	\$31		
2020-21	\$0	\$151	\$53	\$32		
2021-22	\$0	\$151	\$53	\$33		
(D) Certificated salaries are increased 1.9% for step and column in 19-20 and 20-21 and reduced by one time payments to staff in 18-19.						
(E) Certificated salaries are increased 3.0% for step and column in 19-20 and 20-21 and reduced by one time payments to staff in 18-19.						
(F) Benefits were adjusted accordingly due to the changes in C and D above.						
Employer Retirement Contribution Rates are as follows						
2018-2019	STRS 16.28%	PERS 18.062%				
2019-2020	STRS 18.13%	PERS 20.8%	If the STRS contribution rate is reduced to 17.1% there would be approximately \$15,562 savings			
2020-2021	STRS 19.10%	PERS 23.5%	If the STRS contribution rate is reduced to 18.1% there would be approximately \$15,496 savings			
(G) 19-20 Books and supplies were reduced by one time expenses made in 18/19.						
(I) These funds are committed to fund NESD's Other Post Employment Benefits (OPEB)- which means our future retirees benefits.						
(J) In anticipation of not receiving the School District Basic Aid Charter School Supplemental Funding, 500,000 has been assigned for the transition year. These funds are released in 19-20 since supplemental funding was not budgeted in revenue.						
(K) Reserves for Economic Uncertainties is calculated as 15% of expenses between Newcastle Elementary and Charter Schools.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	75,740.00	0.00%	75,740.00	0.00%	75,740.00
2. Federal Revenues	8100-8299	160,759.00	-6.22%	150,759.00	0.00%	150,759.00
3. Other State Revenues	8300-8599	319,942.00	-9.72%	288,859.00	-0.32%	287,948.00
4. Other Local Revenues	8600-8799	460,340.00	-0.07%	460,000.00	0.00%	460,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	217,094.00	4.84%	227,592.00	16.58%	265,333.00
6. Total (Sum lines A1 thru A5c)		1,233,875.00	-2.51%	1,202,950.00	3.06%	1,239,780.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				380,796.00		388,031.00
b. Step & Column Adjustment				7,235.00		7,373.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	380,796.00	1.90%	388,031.00	1.90%	395,404.00
2. Classified Salaries						
a. Base Salaries				212,801.00		219,185.00
b. Step & Column Adjustment				6,384.00		6,576.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	212,801.00	3.00%	219,185.00	3.00%	225,761.00
3. Employee Benefits	3000-3999	415,681.00	2.96%	427,988.00	3.50%	442,969.00
4. Books and Supplies	4000-4999	85,466.00	0.00%	85,466.00	0.00%	85,466.00
5. Services and Other Operating Expenditures	5000-5999	109,830.00	0.00%	109,830.00	0.00%	109,830.00
6. Capital Outlay	6000-6999	52,428.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	57,450.00	0.00%	57,450.00	13.75%	65,350.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,314,452.00	-2.02%	1,287,950.00	2.86%	1,324,780.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(80,577.00)		(85,000.00)		(85,000.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		349,019.00		268,442.00		183,442.00
2. Ending Fund Balance (Sum lines C and D1)		268,442.00		183,442.00		98,442.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	268,442.00		183,442.00		98,442.00
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		268,442.00		183,442.00		98,442.00
(Line D3f must agree with line D2)						

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

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	7,285,097.00	-76.43%	1,717,165.00	2.29%	1,756,410.00
2. Federal Revenues	8100-8299	160,759.00	-6.22%	150,759.00	0.00%	150,759.00
3. Other State Revenues	8300-8599	380,835.00	-15.62%	321,336.00	-1.22%	317,418.00
4. Other Local Revenues	8600-8799	852,593.00	-5.90%	802,253.00	0.00%	802,253.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		8,724,834.00	-65.19%	3,037,063.00	1.16%	3,072,390.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,487,893.00		1,510,913.00
b. Step & Column Adjustment				28,270.00		28,708.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,250.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,487,893.00	1.55%	1,510,913.00	1.90%	1,539,621.00
2. Classified Salaries						
a. Base Salaries				699,692.00		720,483.00
b. Step & Column Adjustment				20,991.00		21,615.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(200.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	699,692.00	2.97%	720,483.00	3.00%	742,098.00
3. Employee Benefits	3000-3999	887,094.00	4.92%	930,754.00	5.45%	981,504.00
4. Books and Supplies	4000-4999	212,101.00	-4.43%	202,701.00	0.00%	202,701.00
5. Services and Other Operating Expenditures	5000-5999	378,515.00	33.29%	504,515.00	-17.84%	414,515.00
6. Capital Outlay	6000-6999	395,028.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,616,880.00	-92.77%	116,880.00	6.76%	124,780.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,975,000.00	-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)		9,652,203.00	-58.70%	3,986,246.00	0.48%	4,005,219.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(927,369.00)		(949,183.00)		(932,829.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,795,902.00		2,868,533.00		1,919,350.00
2. Ending Fund Balance (Sum lines C and D1)		2,868,533.00		1,919,350.00		986,521.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	700.00		0.00		0.00
b. Restricted	9740	268,442.00		183,442.00		98,442.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	206,176.00		197,092.00		192,550.00
d. Assigned	9780	1,910,604.00		642,299.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	482,611.00		895,817.00		694,829.00
2. Unassigned/Unappropriated	9790	0.00		700.00		700.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,868,533.00		1,919,350.00		986,521.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	482,611.00		895,817.00		694,829.00
c. Unassigned/Unappropriated	9790	0.00		700.00		700.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		482,611.00		896,517.00		695,529.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		22.49%		17.37%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		177.99		177.51		177.51
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,652,203.00		3,986,246.00		4,005,219.00
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)		9,652,203.00		3,986,246.00		4,005,219.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		482,610.15		199,312.30		200,260.95
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		482,610.15		199,312.30		200,260.95
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	12,215,820.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	161,750.00
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	395,028.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,754,624.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,020,550.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	325,088.00
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)				6,495,290.00
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	5,942.00
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)				5,564,722.00



<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		482.49
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,533.34
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,690,686.21	12,713.49
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,690,686.21	12,713.49
B. Required effort (Line A.2 times 90%)	5,121,617.59	11,442.14
C. Current year expenditures (Line I.E and Line II.B)	5,564,722.00	11,533.34
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Second Interim  
2018-19 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(298,560.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	3,975,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	298,560.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,875,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim  
2018-19 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>298,560.00</b>	<b>(298,560.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>4,020,550.00</b>	<b>4,020,550.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)	District Regular	174.05		
	Charter School	0.00		
	<b>Total ADA</b>	<b>174.05</b>	<b>177.99</b>	<b>2.3%</b>
1st Subsequent Year (2019-20)	District Regular	169.91		
	Charter School	0.00		
	<b>Total ADA</b>	<b>169.91</b>	<b>177.51</b>	<b>4.5%</b>
2nd Subsequent Year (2020-21)	District Regular	160.33		
	Charter School	0.00		
	<b>Total ADA</b>	<b>160.33</b>	<b>172.66</b>	<b>7.7%</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Newcastle Elementary School District had an increase of in district student. Subsequent year ADA projections are based on P1 enrollment.

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	179	179		
Charter School	0			
<b>Total Enrollment</b>	<b>179</b>	<b>179</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	180	183		
Charter School	0			
<b>Total Enrollment</b>	<b>180</b>	<b>183</b>	<b>1.7%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	176	178		
Charter School	0	0		
<b>Total Enrollment</b>	<b>176</b>	<b>178</b>	<b>1.1%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	137	140	
Charter School			
<b>Total ADA/Enrollment</b>	<b>137</b>	<b>140</b>	<b>97.9%</b>
Second Prior Year (2016-17)			
District Regular	141	149	
Charter School			
<b>Total ADA/Enrollment</b>	<b>141</b>	<b>149</b>	<b>94.6%</b>
First Prior Year (2017-18)			
District Regular	152	157	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>152</b>	<b>157</b>	<b>96.8%</b>
Historical Average Ratio:			96.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.9%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	178	179		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>178</b>	<b>179</b>	<b>99.4%</b>	<b>Not Met</b>
1st Subsequent Year (2019-20)				
District Regular	178	183		
Charter School				
<b>Total ADA/Enrollment</b>	<b>178</b>	<b>183</b>	<b>97.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2020-21)				
District Regular	173	178		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>173</b>	<b>178</b>	<b>97.2%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

Newcastle Elementary has seen an increase of in district students.

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2018-19)	11,469,450.00	12,988,708.00	13.2%	Not Met
1st Subsequent Year (2019-20)	1,595,831.00	1,641,425.00	2.9%	Not Met
2nd Subsequent Year (2020-21)	1,602,616.00	1,680,670.00	4.9%	Not Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The 2018-19 revenue includes 5.3 million dollars of School District Basic Aid Supplement Charter School Adjustment that is outside of the LCFF calculation but is included in state aid. This revenue has not been budgeted in the 19/20 and 20/21 school years due to the unpredictable nature of this funding. The above amounts also do not take into consideration the 6.1 million paid to NESD sponsored charter schools in the form of In Lieu Property Taxes.



**5. CRITERION: Salaries and Benefits**

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>95.3% to 105.3%</b>	<b>95.3% to 105.3%</b>	<b>95.3% to 105.3%</b>

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	2,065,401.00	4,362,751.00	47.3%	Not Met
1st Subsequent Year (2019-20)	2,126,946.00	2,698,296.00	78.8%	Not Met
2nd Subsequent Year (2020-21)	2,199,089.00	2,680,439.00	82.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**Explanation:**  
(required if NOT met)

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

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	142,174.00	160,759.00	13.1%	Yes
1st Subsequent Year (2019-20)	142,174.00	150,759.00	6.0%	Yes
2nd Subsequent Year (2020-21)	142,174.00	150,759.00	6.0%	Yes

**Explanation:**  
(required if Yes)

2018-19 Federal Funds were increased primarily to reflect the ESSA Title IV Grant which was taken out in the subsequent years. Title 1 funding was a little bit higher than was budgeted.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	352,339.00	380,835.00	8.1%	Yes
1st Subsequent Year (2019-20)	319,543.00	321,336.00	0.6%	No
2nd Subsequent Year (2020-21)	317,418.00	317,418.00	0.0%	No

**Explanation:**  
(required if Yes)

The 2018-19 increase to other State revenue is primarily due to the Low Performing Student Grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	713,104.00	852,593.00	19.6%	Yes
1st Subsequent Year (2019-20)	673,104.00	802,253.00	19.2%	Yes
2nd Subsequent Year (2020-21)	673,104.00	802,253.00	19.2%	Yes

**Explanation:**  
(required if Yes)

Unrestricted local revenue has increased due to an adjustment in charter back office and oversight fees. Restricted local revenue has increased due to charter school special education billback adjustments.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	209,103.00	212,101.00	1.4%	No
1st Subsequent Year (2019-20)	200,603.00	202,701.00	1.0%	No
2nd Subsequent Year (2020-21)	200,603.00	202,701.00	1.0%	No

**Explanation:**  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	355,771.00	378,515.00	6.4%	Yes
1st Subsequent Year (2019-20)	494,872.00	504,515.00	1.9%	No
2nd Subsequent Year (2020-21)	404,871.00	414,515.00	2.4%	No

**Explanation:**  
(required if Yes)

Services and Other Operating expenses in 2018/2019 were increased in to capture additional special education services, modernization expenses and additional Spanish program services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	1,207,617.00	1,394,187.00	15.4%	Not Met
1st Subsequent Year (2019-20)	1,134,821.00	1,274,348.00	12.3%	Not Met
2nd Subsequent Year (2020-21)	1,132,696.00	1,270,430.00	12.2%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	564,874.00	590,616.00	4.6%	Met
1st Subsequent Year (2019-20)	695,475.00	707,216.00	1.7%	Met
2nd Subsequent Year (2020-21)	605,474.00	617,216.00	1.9%	Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 6A  
if NOT met)

2018-19 Federal Funds were increased primarily to reflect the ESSA Title IV Grant which was taken out in the subsequent years. Title 1 funding was a little bit higher than was budgeted.

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

The 2018-19 increase to other State revenue is primarily due to the Low Performing Student Grant.

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

Unrestricted local revenue has increased due to an adjustment in charter back office and oversight fees. Restricted local revenue has increased due to charter school special education billback adjustments.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

**7. CRITERION: Facilities Maintenance**

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

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		99,692.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		99,692.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	22.5%	17.4%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.7%</b>	<b>7.5%</b>	<b>5.8%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(846,792.00)	8,337,751.00	10.2%	Not Met
1st Subsequent Year (2019-20)	(864,183.00)	2,698,296.00	32.0%	Not Met
2nd Subsequent Year (2020-21)	(847,829.00)	2,680,439.00	31.6%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The 2018-19 deficit includes a transfer of \$500,000 to the Capital Outlay fund (40) which was committed into fund balance for anticipated legal expenses and was released on 12/12/18 with resolution number 04-18/19. The basic aid supplemental funding has not been budgeted in the 2019-20 or 2020-21 school years. In 19-20 \$500,000 was reserved in fund balance to support programs as we transition to not receiving the basic aid supplemental funds. During 2019-20 program changes will need to be made for 2020-21 to reduce the ongoing deficit spending.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2018-19)	2,868,533.00	Met
1st Subsequent Year (2019-20)	1,919,350.00	Met
2nd Subsequent Year (2020-21)	986,521.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	4,702,877.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level	District ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	178	178	178
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

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

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

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

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	9,652,203.00	3,986,246.00	4,005,219.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,652,203.00	3,986,246.00	4,005,219.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	482,610.15	199,312.30	200,260.95
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>482,610.15</b>	<b>199,312.30</b>	<b>200,260.95</b>

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	482,611.00	895,817.00	694,829.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	700.00	700.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	482,611.00	896,517.00	695,529.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	22.49%	17.37%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>482,610.15</b>	<b>199,312.30</b>	<b>200,260.95</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(291,487.00)	(217,094.00)	-25.5%	(74,393.00)	Not Met
1st Subsequent Year (2019-20)	(246,061.00)	(227,592.00)	-7.5%	(18,469.00)	Met
2nd Subsequent Year (2020-21)	(258,364.00)	(265,333.00)	2.7%	6,969.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	45,550.00	45,550.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	45,550.00	45,550.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	45,550.00	45,550.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	3,475,000.00	3,975,000.00	14.4%	500,000.00	Not Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

Contributions to Special Education were reduced due to increased SELPA funds and billbacks from charter schools.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

At the December 12, 2018 board meeting committed funds, in the amount of \$500,000, were released and were, per resolution number 04-18/19, transferred to the Capital Outlay fund for Phase III of the modernization plan.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Portable	1	25	25	16,501
Placer County Treasurer Note	29	01,09	01,09	2,935,077
<b>TOTAL:</b>				<b>4,162,019</b>

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

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Portable	16,501	16,501	0	0
Placer County Treasurer Note	148,471	148,471	148,471	148,471
<b>Total Annual Payments:</b>	<b>282,752</b>	<b>260,746</b>	<b>246,091</b>	<b>248,013</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

No
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- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? 

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	9,084.00	9,084.00
1st Subsequent Year (2019-20)	9,084.00	9,084.00
2nd Subsequent Year (2020-21)	4,542.00	4,542.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	1	1
1st Subsequent Year (2019-20)	1	1
2nd Subsequent Year (2020-21)	1	1

4. Comments:

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

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

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

No
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- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
 

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

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

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

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

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

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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



Negotiations Not Settled

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

20,672
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7. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
8784.72 Per 1 FTE	8784.72 Per 1 FTE	8784.72 Per 1 FTE
NDN Hard Cap	NDN Hard Cap	NDN Hard Cap
NDN Hard Cap	NDN Hard Cap	NDN Hard Cap

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
27,115	27,289	28,482
1.7%	1.7%	1.7%

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

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

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

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

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

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	0	0	0

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

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

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

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
9,757	10,098	10,451
3.6%	3.5%	3.5%

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

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

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

**Classified (Non-management) - Other**

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

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

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

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

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	9084.00 Per 1.0 FTE	9084.00 Per 1.0 FTE	9084.00 Per 1.0 FTE
3. Percent of H&W cost paid by employer	NDN Hard Cap	NDN Hard Cap	NDN Hard Cap
4. Percent projected change in H&W cost over prior year	NDN Hard Cap	NDN Hard Cap	NDN Hard Cap

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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**End of School District Second Interim Criteria and Standards Review**

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Second Interim  
2018-19 Projected Totals  
Technical Review Checks

Newcastle Elementary

Placer County

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

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

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

Great Job!

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

Newcastle Elementary

Placer County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

Great Job!