



Raenel Toste <rtoste@newcastle.k12.ca.us>

Re: Harvest Ridge

1 message

Raenel Toste <rtoste@newcastle.k12.ca.us>
 To: Terri Ryland <terri@rylandsbcc.com>
 Cc: Janet Sutton <jsutton@harvestridgeschool.org>

Tue, Oct 6, 2020 at 10:26 AM

Hi Terri~

Thank you for the comments and yes we agree with your assessment. Please see the comments below.

- Unlike other LEAs this year, your revised budget shows less LCFF funding than the adopted budget. Even though LCFF COLA/deficit improved approximately 8% between May Revise and the enacted state budget, the projected drop in enrollment of 25% more than offset that funding increase. The loss of \$500,000 as late as mid-August is difficult when tasked with maintaining fiscal solvency

Harvest Ridge had been growing its home school program and with the State Budget Adoption hold harmless ADA language, HRCC had to reject those students since they could not carry them without funding. Expenses related to the additional home school ADA have been cut.

- While cash flow projections for the current year reflect a positive cash balance each month, it is just barely positive, and that is if all revenues come in as projected. The second year projection shows two months of negative cash; what is the charter's plan to handle the shortfalls?

We are making cuts to expenses and have qualified for a REAP grant of \$32,000

- The only restricted funding reflected in the budget or MYP is for lottery. Does the charter school receive any special education funding? Incur any special education costs? Remember, with AB1507, charter schools must attempt to serve a proportionate number of special education and EL students as the authorizing district. Or, if they do not, must develop a recruitment plan to achieve parity.

Harvest Ridge's SELPA revenue and services are run through Newcastle ESD. NESD bills Harvest Ridge at the end of the school for the expenses in excess of Harvest Ridge's SELPA revenue. This amount is budgeted in the amount of 65,000 and is paid from 5800.

- When the new 2020-21 budget is dropped into the Adopted Budget MYP, it appears that the charter school will run out of fund balance in the middle of next year. Cuts must be found in the neighborhood of \$200,000 per year, beginning this year, to avoid spending down 65% of fund balance in this year alone.
 - Does the charter school have a plan to balance the budget?
- **Yes, the first interim report will reflect additional cuts to expenditures and additional revenue from COVID funding and the Federal REAP grant.**

Thank you,

Raenel Toste

Chief Business Official
Newcastle Elementary School District
916-824-1664

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On Tue, Sep 15, 2020 at 4:48 PM Terri Ryland <terri@rylandsbc.com> wrote:

Raenel,

Per your request, I have reviewed the adopted budget, along with the 45-day revision, as well as your cash flow projections. As you know, the financial picture for Harvest Ridge is precarious and requires close monitoring to be sure the charter remains cash solvent.

My comments include:

- Unlike other LEAs this year, your revised budget shows less LCFF funding than the adopted budget. Even though LCFF COLA/deficit improved approximately 8% between May Revise and the enacted state budget, the projected drop in enrollment of 25% more than offset that funding increase. The loss of \$500,000 as late as mid-August is difficult when tasked with maintaining fiscal solvency.
- While cash flow projections for the current year reflect a positive cash balance each month, it is just barely positive, and that is if all revenues come in as projected. The second year projection shows two months of negative cash; what is the charter's plan to handle the shortfalls?
- The only restricted funding reflected in the budget or MYP is for lottery. Does the charter school receive any special education funding? Incur any special education costs? Remember, with AB1507, charter schools must attempt to serve a proportionate number of special education and EL students as the authorizing district. Or, if they do not, must develop a recruitment plan to achieve parity.
- When the new 2020-21 budget is dropped into the Adopted Budget MYP, it appears that the charter school will run out of fund balance in the middle of next year. Cuts must be found in the neighborhood of \$200,000 per year, beginning this year, to avoid spending down 65% of fund balance in this year alone.
 - Does the charter school have a plan to balance the budget?

Raenel, it is no surprise to you that the financial picture for Harvest Ridge is tenuous. I know you are talking with the board about making some changes moving forward. Time is of the essence as the current path for this charter school reflects cash insolvency in the next fiscal year which you know you must avoid.

Let me know if you have any questions or would like me to speak with Denny or your board.

Thanks,

Terri

Teresa R. Ryland, CPA, CFE

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Harvest Ridge Cooperative Charter School

2020-2021

Proposed Budget

**Presented to the Board of Directors
June 25, 2020**

**9050 Old State Highway
Newcastle, CA 95658**

Harvest Ridge Cooperative Charter School

2020-21 Budget

Harvest Ridge Multi-Year Projection

Description	2020-21 Projected Budget - ADA 239			2021-22 Projected Budget- ADA237.50			2022-23 Projected Budget- ADA 244.61		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	2,029,842	0	2,029,842	2,090,682	0	2,090,682	2,090,682	0	2,090,682
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (A)	3,033	0	3,033	3,105	0	3,105	31,071	9,828	40,899
Local Revenue	500	0	500	7,000	0	7,000	7,000	0	7,000
Total Revenues	2,033,375	0	2,033,375	2,100,787	0	2,100,787	2,128,753	9,828	2,138,581
EXPENDITURES									
Certificated Salaries (B)	927,553	0	927,553	945,269	0	945,269	959,543	0	959,543
Classified Salaries (C)	84,707	0	84,707	86,325	0	86,325	87,629	0	87,629
Benefits (D)	283,005	0	283,005	303,563	0	303,563	326,239	0	326,239
Books and Supplies (E)	169,442	0	169,442	176,044	0	176,044	179,776	9,828	189,604
Other Services & Oper. Exp (E)	576,678	0	576,678	582,445	0	582,445	592,521	0	592,521
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	2,041,385	0	2,041,385	2,093,646	0	2,093,646	2,145,708	9,828	2,155,536
Excess / (Deficiency)	(8,010)	0	(8,010)	7,141	0	7,141	(16,955)	0	(16,955)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	0	0	0	0	0	0	0	0	0
Net Increase (Decrease)	(8,010)	0	(8,010)	7,141	0	7,141	(16,955)	0	(16,955)
FUND BALANCE, RESERVES									
Beginning Balance	368,911	0	368,911	360,901	0	360,901	368,042	0	368,042
Ending Balance	360,901	0	360,901	368,042	0	368,042	351,087	0	351,087
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	6,602	6,602	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0	0	0
Assigned	21,720	0	21,720	0	0	0	0	0	0
Unassigned - REU	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000
Unassigned - Other	239,181	(6,602)	232,579	268,042	0	268,042	251,087	0	251,087
Total - Fund Balance	360,901	0	360,901	368,042	0	368,042	351,087	0	351,087

Notes:

(A) State Revenue Assumptions per ADA

Harvest Ridge will not receive lottery funds until 2022-23 due to an overpayment in prior years.

2020-2021 No Lottery Funds - Man Cost Block Grant \$16.86

2021-2022 No Lottery Funds - Man Cost Block Grant \$16.86

2022-2023 Lottery is \$153 and \$54 - Man Cost Block Grant \$16.86

LCFF Revenue includes 0% COLA for 2020-21 with no deficit factor.

(B) Certificated salaries include 1.91% increase for step and column.

(C) Classified salaries include 1.91% increase for step and column.

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

Employer Retirement Contribution Rates are as follows

2020-2021 STRS 16.15% PERS 20.70%

2021-2022 STRS 16.02% PERS 22.84%

2022-2023 STRS 18.10% PERS 25.50%

The above retirement rates are pending State Budget approval.

(E) Books, supplies, services and other operating expenditures have been increased as follows 2021-22 1% and 22-23 1.73%.

Harvest Ridge Cooperative Charter School
2020-21 Budget
2020-21 Harvest Ridge Charter School Cash Flow

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A	Projected													
	9110	368,911	420,248	326,497	388,422	325,937	265,952	343,012	286,466	233,481	405,475	257,999	119,480		
B. RECEIPTS															
General Purpose (LCFF)															
Property Taxes	8020-8079														0
State Aid & EPA	8010-8019	81,295	81,295	220,033	105,746	105,746	220,033	105,746	105,746	220,033	0	0	73,702	603,868	1,923,243
Property Taxes In-Lieu	8080-8099	0	6,548	13,096	8,731	8,731	8,731	8,731	8,731	14,417	9,626	9,626	9,631	0	106,599
Federal Revenue	8100-8299												0		0
Lottery State Revenue	8300-8599														0
Other State Revenue	8300-8599		0	758	0	0	758	0	0	758	0	0	758	0	3,033
Other Local Revenue	8600-8799	42	42	42	42	42	42	42	42	42	42	42	42		500
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979									105,748	105,748	105,748	105,748	(422,992)	0
Non-Revenue Inflow (Misc)						0		0				0	0	0	0
TOTAL RECEIPTS		81,337	87,885	233,929	114,519	114,519	229,564	114,519	114,519	340,998	115,416	115,416	189,881	180,876	2,033,375
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	0	84,323	84,323	84,323	84,323	84,323	84,323	84,323	84,323	84,323	84,323	84,323		927,553
Classified Salaries	2000-2999		7,510	7,510	7,510	7,510	7,510	7,510	7,510	7,510	7,510	7,510	9,607		84,707
Benefits	3000-3999	0	25,671	25,671	25,671	25,671	25,671	25,671	25,671	25,671	25,671	25,671	26,295		283,005
Books & Supplies	4000-4999	10,000	15,000	17,000	20,000	18,000	10,000	16,000	19,000	17,000	16,700	7,742	3,000	0	169,442
Contracted Services	5000-5999	20,000	49,131	37,500	39,500	39,000	25,000	37,560	31,000	34,500	20,000	20,000	3,607	219,880	576,678
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX														0
Interfund Transfers Out	7600-7629										108,688	108,688	108,688	(326,063)	0
All Other Financing Uses	7600-7699														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		30,000	181,635	172,004	177,004	174,504	152,504	171,064	167,504	169,004	262,892	253,934	235,520	(106,183)	2,041,385
D. BALANCE SHEET TRANSACTIONS															
Cash not in Treasury	9111	0													0
Accounts Receivable (Regular)	9200													0	0
Accounts Receivable (Due From)	9310														0
Prepaid Expenditures	362.33														0
Accounts Payable	9500													0	0
Accounts Payable (Due To)	9610														0
Audit Adjustment	9793														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
E. NET INCREASE/DECREASE (B-C+D)		51,337	(93,750)	61,925	(62,485)	(59,985)	77,060	(56,545)	(52,985)	171,994	(147,476)	(138,518)	(45,639)	287,059	(8,010)
F. ENDING CASH (A + E)		420,248	326,497	388,422	325,937	265,952	343,012	286,466	233,481	405,475	257,999	119,480	73,842		
G. ENDING CASH, PLUS ACCRUALS															360,901

Harvest Ridge Cooperative Charter School

2020-21 Budget

2021-22 Harvest Ridge Charter School Cash Flow

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A	360,901	382,608	292,827	350,259	326,937	303,615	354,308	330,986	307,664	365,045	342,115	316,831		
B. RECEIPTS	PROJECTED														
General Purpose (LCFF)														0	0
Property Taxes	8020-8079													0	0
State Aid & EPA	8010-8019	84,331	84,331	225,000	151,761	151,761	225,000	151,761	151,761	225,000	151,761	149,407	225,000	0	1,976,874
Property Taxes In-Lieu	8080-8099	0	8,919	16,434	8,919	8,919	8,919	8,919	8,919	15,607	9,311	9,311	9,631	0	113,808
Federal Revenue	8100-8299				0			0							0
Lottery State Revenue	8300-8599			0			0								0
Other State Revenue	8300-8599		777	0	0	0	776	0		776		0	776	0	3,105
Other Local Revenue	8600-8799	583	583	583	583	583	583	583	583	583	583	583	583		7,000
Interfund Transfers In	8910-8929	0			0									0	0
All Other Financing Sources	8930-8979													0	0
Non-Revenue Inflow (Misc)						0		0				0	0	0	0
TOTAL RECEIPTS		84,914	94,610	242,017	161,263	161,263	235,278	161,263	161,263	241,966	161,655	159,301	235,990	0	2,100,787
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	0	85,934	85,934	85,934	85,934	85,934	85,934	85,934	85,934	85,934	85,934	85,934		945,269
Classified Salaries	2000-2999	0	7,654	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848		84,189
Benefits	3000-3999	0	27,597	27,597	27,597	27,597	27,597	27,597	27,597	27,597	27,597	27,597	27,597		302,882
Books & Supplies	4000-4999	14,670	14,670	14,670	14,670	14,670	14,670	14,670	14,670	14,670	14,670	14,670	14,670	0	176,044
Contracted Services	5000-5999	48,537	48,537	48,537	48,537	48,537	48,537	48,537	48,537	48,537	48,537	48,537	48,537	0	582,445
Capital Outlay	6000-6999												0	0	0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX														0
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		63,207	184,392	184,585	184,585	184,585	184,585	184,585	184,585	184,585	184,585	184,585	184,585	0	2,090,829
D. BALANCE SHEET TRANSACTIONS															
Cash not in Treasury	9111														0
Accounts Receivable (Regular)	9200														0
Accounts Receivable (Due From)	9310														0
Prepaid Expenditures	9330														0
Accounts Payable	9500	0	0												0
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
E. NET INCREASE/DECREASE (B-C+D)		21,707	(89,781)	57,432	(23,322)	(23,322)	50,693	(23,322)	(23,322)	57,381	(22,930)	(25,284)	51,405	0	9,958
F. ENDING CASH (A + E)		382,608	292,827	350,259	326,937	303,615	354,308	330,986	307,664	365,045	342,115	316,831	368,236		
G. ENDING CASH, PLUS ACCRUALS															368,236

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,464,919.00	2,029,842.00	38.6%
2) Federal Revenue		8100-8299	191,855.00	0.00	-100.0%
3) Other State Revenue		8300-8599	14,960.00	3,033.00	-79.7%
4) Other Local Revenue		8600-8799	16,140.00	500.00	-96.9%
5) TOTAL, REVENUES			1,687,874.00	2,033,375.00	20.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	720,694.00	927,553.00	28.7%
2) Classified Salaries		2000-2999	118,066.00	84,707.00	-28.3%
3) Employee Benefits		3000-3999	226,654.00	283,005.00	24.9%
4) Books and Supplies		4000-4999	159,036.00	169,442.00	6.5%
5) Services and Other Operating Expenses		5000-5999	480,490.00	576,678.00	20.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,704,940.00	2,041,385.00	19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,066.00)	(8,010.00)	-53.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(17,066.00)	(8,010.00)	-53.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	385,977.00	368,911.00	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			385,977.00	368,911.00	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			385,977.00	368,911.00	-4.4%
2) Ending Net Position, June 30 (E + F1e)			368,911.00	360,901.00	-2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	59,273.00	57,235.00	-3.4%
c) Unrestricted Net Position		9790	309,638.00	303,666.00	-1.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	427,816.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	305.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	13,576.43		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			441,698.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	53,413.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			53,413.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			388,284.28		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,178,303.00	1,625,900.00	38.0%
Education Protection Account State Aid - Current Year		8012	219,268.00	294,807.00	34.5%
State Aid - Prior Years		8019	(114,300.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	181,648.00	109,135.00	-39.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,464,919.00	2,029,842.00	38.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	191,855.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			191,855.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,570.00	3,033.00	-33.6%
Lottery - Unrestricted and Instructional Materials		8560	10,390.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,960.00	3,033.00	-79.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,100.00	500.00	-95.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	5,040.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,140.00	500.00	-96.9%
TOTAL, REVENUES			1,687,874.00	2,033,375.00	20.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	613,292.00	820,151.00	33.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	107,402.00	107,402.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			720,694.00	927,553.00	28.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	41,434.00	33,699.00	-18.7%
Classified Support Salaries		2200	10,215.00	11,400.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,476.00	39,608.00	8.6%
Other Classified Salaries		2900	29,941.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			118,066.00	84,707.00	-28.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	123,924.00	161,246.00	30.1%
PERS		3201-3202	20,227.00	27,979.00	38.3%
OASDI/Medicare/Alternative		3301-3302	19,043.00	22,521.00	18.3%
Health and Welfare Benefits		3401-3402	51,186.00	56,358.00	10.1%
Unemployment Insurance		3501-3502	410.00	498.00	21.5%
Workers' Compensation		3601-3602	11,864.00	14,403.00	21.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			226,654.00	283,005.00	24.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	101,147.00	135,342.00	33.8%
Noncapitalized Equipment		4400	57,889.00	34,100.00	-41.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			159,036.00	169,442.00	6.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,929.00	2,138.00	-63.9%
Dues and Memberships		5300	1,800.00	1,480.00	-17.8%
Insurance		5400-5450	20,635.00	36,477.00	76.8%
Operations and Housekeeping Services		5500	12,252.00	13,464.00	9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,680.00	100,461.00	-16.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	320,194.00	422,658.00	32.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			480,490.00	576,678.00	20.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,704,940.00	2,041,385.00	19.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,464,919.00	2,029,842.00	38.6%
2) Federal Revenue		8100-8299	191,855.00	0.00	-100.0%
3) Other State Revenue		8300-8599	14,960.00	3,033.00	-79.7%
4) Other Local Revenue		8600-8799	16,140.00	500.00	-96.9%
5) TOTAL, REVENUES			1,687,874.00	2,033,375.00	20.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,237,646.00	1,534,246.00	24.0%
2) Instruction - Related Services	2000-2999		189,595.00	196,166.00	3.5%
3) Pupil Services	3000-3999		17,029.00	11,191.00	-34.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		109,149.00	127,000.00	16.4%
8) Plant Services	8000-8999		151,521.00	172,782.00	14.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,704,940.00	2,041,385.00	19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,066.00)	(8,010.00)	-53.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(17,066.00)	(8,010.00)	-53.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	385,977.00	368,911.00	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			385,977.00	368,911.00	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			385,977.00	368,911.00	-4.4%
2) Ending Net Position, June 30 (E + F1e)			368,911.00	360,901.00	-2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	59,273.00	57,235.00	-3.4%
c) Unrestricted Net Position		9790	309,638.00	303,666.00	-1.9%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6300		887.00	887.00
7311		2,038.00	0.00
7510		8,393.00	8,393.00
9010		47,955.00	47,955.00
Total, Restricted Net Position		<u>59,273.00</u>	<u>57,235.00</u>

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	179.48	179.48	179.48	239.00	239.00	239.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	179.48	179.48	179.48	239.00	239.00	239.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	179.48	179.48	179.48	239.00	239.00	239.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			368,911.00	420,248.00	326,498.00	388,423.00	325,938.00	265,953.00	343,013.00	286,468.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		81,295.00	81,295.00	220,033.00	105,746.00	105,746.00	220,033.00	105,746.00	105,746.00
Property Taxes	8020-8079			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099			6,548.00	13,096.00	8,731.00	8,731.00	8,731.00	8,731.00	8,731.00
Federal Revenue	8100-8299									
Other State Revenue	8300-8599				758.00			758.00		
Other Local Revenue	8600-8799		42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			81,337.00	87,885.00	233,929.00	114,519.00	114,519.00	229,564.00	114,519.00	114,519.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999			84,323.00	84,323.00	84,323.00	84,323.00	84,323.00	84,323.00	84,323.00
Classified Salaries	2000-2999			7,510.00	7,510.00	7,510.00	7,510.00	7,510.00	7,510.00	7,510.00
Employee Benefits	3000-3999			25,671.00	25,671.00	25,671.00	25,671.00	25,671.00	25,671.00	25,671.00
Books and Supplies	4000-4999		10,000.00	15,000.00	17,000.00	20,000.00	18,000.00	10,000.00	16,000.00	19,000.00
Services	5000-5999		20,000.00	49,131.00	37,500.00	39,500.00	39,000.00	25,000.00	37,560.00	31,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			30,000.00	181,635.00	172,004.00	177,004.00	174,504.00	152,504.00	171,064.00	167,504.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			51,337.00	(93,750.00)	61,925.00	(62,485.00)	(59,985.00)	77,060.00	(56,545.00)	(52,985.00)
F. ENDING CASH (A + E)			420,248.00	326,498.00	388,423.00	325,938.00	265,953.00	343,013.00	286,468.00	233,483.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		233,483.00	405,477.00	258,001.00	119,483.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	220,033.00	0.00	0.00	73,702.00	601,332.00		1,920,707.00	1,920,707.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00			0.00	0.00
Miscellaneous Funds	8080-8099	14,417.00	9,626.00	9,626.00	12,167.00			109,135.00	109,135.00
Federal Revenue	8100-8299							0.00	0.00
Other State Revenue	8300-8599	758.00			759.00			3,033.00	3,033.00
Other Local Revenue	8600-8799	42.00	42.00	42.00	38.00			500.00	500.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979	105,748.00	105,748.00	105,748.00	105,748.00	(422,992.00)	0.00	0.00	0.00
TOTAL RECEIPTS		340,998.00	115,416.00	115,416.00	192,414.00	178,340.00	0.00	2,033,375.00	2,033,375.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	84,323.00	84,323.00	84,323.00	84,323.00	0.00	0.00	927,553.00	927,553.00
Classified Salaries	2000-2999	7,510.00	7,510.00	7,510.00	9,607.00	0.00		84,707.00	84,707.00
Employee Benefits	3000-3999	25,671.00	25,671.00	25,671.00	26,295.00			283,005.00	283,005.00
Books and Supplies	4000-4999	17,000.00	16,700.00	7,742.00	3,000.00			169,442.00	169,442.00
Services	5000-5999	34,500.00	20,000.00	20,000.00	3,607.00	219,880.00		576,678.00	576,678.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699		108,688.00	108,688.00	108,688.00	108,655.00	(434,719.00)	0.00	0.00
TOTAL DISBURSEMENTS		169,004.00	262,892.00	253,934.00	235,520.00	328,535.00	(434,719.00)	2,041,385.00	2,041,385.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		171,994.00	(147,476.00)	(138,518.00)	(43,106.00)	(150,195.00)	434,719.00	(8,010.00)	(8,010.00)
F. ENDING CASH (A + E)		405,477.00	258,001.00	119,483.00	76,377.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								360,901.00	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			76,377.00	98,219.00	8,634.00	66,456.00	43,524.00	20,592.00	71,675.00	48,743.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		84,331.00	84,331.00	225,000.00	151,761.00	151,761.00	225,000.00	151,761.00	151,761.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099			8,919.00	16,434.00	8,919.00	8,919.00	8,919.00	8,919.00	8,919.00
Federal Revenue	8100-8299									
Other State Revenue	8300-8599			777.00				776.00		
Other Local Revenue	8600-8799		583.00	583.00	583.00	583.00	583.00	583.00	583.00	583.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			84,914.00	94,610.00	242,017.00	161,263.00	161,263.00	235,278.00	161,263.00	161,263.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999			85,934.00	85,934.00	85,934.00	85,934.00	85,934.00	85,934.00	85,934.00
Classified Salaries	2000-2999			7,654.00	7,654.00	7,654.00	7,654.00	7,654.00	7,654.00	7,654.00
Employee Benefits	3000-3999			27,535.00	27,535.00	27,535.00	27,535.00	27,535.00	27,535.00	27,535.00
Books and Supplies	4000-4999		14,670.00	14,670.00	14,670.00	14,670.00	14,670.00	14,670.00	14,670.00	14,670.00
Services	5000-5999		48,402.00	48,402.00	48,402.00	48,402.00	48,402.00	48,402.00	48,402.00	48,402.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			63,072.00	184,195.00	184,195.00	184,195.00	184,195.00	184,195.00	184,195.00	184,195.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			21,842.00	(89,585.00)	57,822.00	(22,932.00)	(22,932.00)	51,083.00	(22,932.00)	(22,932.00)
F. ENDING CASH (A + E)			98,219.00	8,634.00	66,456.00	43,524.00	20,592.00	71,675.00	48,743.00	25,811.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		25,811.00	83,582.00	61,042.00	36,148.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	225,000.00	151,761.00	149,407.00	225,000.00			1,976,874.00	1,976,874.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00			0.00	0.00
Miscellaneous Funds	8080-8099	15,607.00	9,311.00	9,311.00	9,631.00			113,808.00	113,808.00
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599	776.00			776.00			3,105.00	3,105.00
Other Local Revenue	8600-8799	583.00	583.00	583.00	587.00			7,000.00	7,000.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		241,966.00	161,655.00	159,301.00	235,994.00	0.00	0.00	2,100,787.00	2,100,787.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	85,934.00	85,934.00	85,934.00	85,929.00			945,269.00	945,269.00
Classified Salaries	2000-2999	7,654.00	7,654.00	7,654.00	9,785.00			86,325.00	86,325.00
Employee Benefits	3000-3999	27,535.00	27,535.00	27,535.00	28,213.00			303,563.00	303,563.00
Books and Supplies	4000-4999	14,670.00	14,670.00	14,670.00	14,674.00			176,044.00	176,044.00
Services	5000-5999	48,402.00	48,402.00	48,402.00	50,023.00			582,445.00	582,445.00
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		184,195.00	184,195.00	184,195.00	188,624.00	0.00	0.00	2,093,646.00	2,093,646.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		57,771.00	(22,540.00)	(24,894.00)	47,370.00	0.00	0.00	7,141.00	7,141.00
F. ENDING CASH (A + E)		83,582.00	61,042.00	36,148.00	83,518.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								83,518.00	

Charter Number: _____

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2020-21 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Janet Sutton

Title: Executive Director

For additional information on the budget report, please contact:

Charter School Contact:

Raenel Toste
Name

CBO
Title

916-824-1664
Telephone

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

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) 0.00
- 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) 1,065,414.00

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) 0.00%

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. **Entry required**

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)	67,504.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
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)	0.00
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)	67,504.00
9. Carry-Forward Adjustment (Part IV, Line F)	11,831.18
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	79,335.18

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,237,646.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	189,595.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,029.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	41,645.00
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)	0.00
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)	66,621.00
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)	84,900.00
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. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,637,436.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
 (Line A8 divided by Line B19) 4.12%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B19) 4.85%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>67,504.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.4%) times Part III, Line B19); zero if negative	<u>11,831.18</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.4%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>11,831.18</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>11,831.18</u>

Approved indirect cost rate: 3.40%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	46,981.00		0.00	46,981.00
2. State Lottery Revenue	8560	503.00		9,887.00	10,390.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		47,484.00	0.00	9,887.00	57,371.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	47,484.00			47,484.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		9,000.00	9,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		47,484.00	0.00	9,000.00	56,484.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	887.00	887.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,704,940.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	0.00
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
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)				1,704,940.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		179.48
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,499.33
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,644,591.89	9,067.11
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)	1,644,591.89	9,067.11
B. Required effort (Line A.2 times 90%)	1,480,132.70	8,160.40
C. Current year expenditures (Line I.E and Line II.B)	1,704,940.00	9,499.33
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 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

July 1 Budget
2020-21 Budget
Technical Review Checks

Harvest Ridge Cooperative Charter
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

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Harvest Ridge Cooperative Charter
Newcastle Elementary

Placer County

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

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.