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October 4, 2019

Ms. Janet Sutton  
Harvest Ridge Cooperative Charter School  
9050 Old State Highway  
Newcastle, CA 95658

RE: FY 2019-20 Budget Report

Dear Mrs. Sutton

Thank you for the timely submission of the 2019-20 Budget Report and back up documentation for Harvest Ridge Cooperative Charter School (HRCCS). In accordance with Education Code 47604.32, Newcastle Elementary School District has the responsibility to monitor the fiscal condition of Harvest Ridge Cooperative Charter.

The Newcastle Elementary School District has completed the review of the 2019/2020 Budget Report and based on the data provided to our office it has been **accepted** with the following comment:

**Deficit Spending**

Deficit spending in 2019-20 is due to planned campus improvements.

The multi-year projection shows that the charter school will be able to meet its financial obligations for the current and two subsequent years and has a positive certification.

We appreciate the efforts of the Board of Directors and Finance Committee as they strive to develop and maintain balanced budgets. Please do not hesitate to contact me at (916) 824-1664 if I could be of assistance and support.

Thank you,

Raenel Toste  
Chief Business Official  
Newcastle Elementary School District  
[rtoste@newcastle.k12.ca.us](mailto:rtoste@newcastle.k12.ca.us)

NEWCASTLE ELEMENTARY/CHARTER SCHOOL \* HARVEST RIDGE COOPERATIVE CHARTER \* CREEKSIDE CHARTER SCHOOL \*  
ROCKLIN ACADEMY GATEWAY \* GOLDEN VALLEY TAHOE

The Newcastle Elementary School District, an equal opportunity workplace, Celebrates Successes while Teaching to the Future.

# Harvest Ridge Cooperative Charter School

**2019-2020**

**Presented to the Board of Directors  
June 25, 2019**

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

# Harvest Ridge Cooperative Charter

## 2019-20 Proposed Budget Report and Multiyear Fiscal Projection

Approved – June 26, 2019

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

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the County Office of Education and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2019-20 through 2021-22 specific to Harvest Ridge Cooperative Charter.

### **Governor’s Revised State Budget Proposal “May Revision”**

Governor Newsom released his proposed Revised State budget on May 9th for the upcoming 2019-20 fiscal year. Due to strong April tax revenues, the Governor was able to preserve the majority of his proposals and continue his “California for All” vision from January. The Governor’s budget, while not forecasting a recession, is based on conservative economic and revenue assumptions. However, as in prior years, the May Revision emphasizes that continued economic growth is dependent on consumer spending, which relies heavily on wage and salary increases, as well as investments. Even though a recession is not forecasted, the May Revision includes an additional \$1.2 billion deposit into the Rainy Day Fund, which results in the reserve balance being \$16.5 billion in 2019-20; projecting to reach its constitutional cap of 10% of General Fund revenues in 2020-21. Additionally, the May Revision also proposes a deposit of \$389 million into the Public School System Stabilization Account.

For 2019-20, the Proposition 98 guarantee continues to be funded based on approximately 38% (education’s portion) of the State’s General Fund revenues. Therefore, the May Revision proposes a Proposition 98 guarantee of \$81.1 billion, which is an increase of \$389.3 million from the Governor’s January Budget.

**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 \$1.96 billion based on a 2019-20 cost-of-living-adjustment (COLA) of 3.26%; slightly lower than January’s estimate of a 3.46% COLA (\$2 billion increase). Illustrated below is a comparison of the COLA percentages:

Description	2018-19	2019-20	2020-21	2021-22
Annual COLA – Enacted (June 2018)	3.70%*	2.57%	2.67%	3.42%
Annual COLA – Proposed (January 2019)	3.70%*	3.46%	2.86%	2.92%
Annual COLA – Revised (May 2019)	3.70%*	3.26%	3.00%	2.80%

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

**One-Time Discretionary Funding.** Unlike in past years, the 2019-20 May Revision does not propose any one-time Proposition 98 discretionary funding, which remains unchanged from the Governor's January proposal.

**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.)
- \$696.2 million (\$119 million increase of on-going funds from January) to support expanded special education services and school readiness support for LEAs with high percentages of both students with disabilities and English Learner/ socioeconomic disadvantaged students
  - In order to qualify, LEAs would need to have a three year average with a UPP percent of at least 55% and have a special education enrollment above 10.93% of total enrollment
  - Qualifying LEAs would receive approximately \$14,000 for each student with disabilities above the state average
  - This proposal may change significantly before the final State budget is enacted.
- Proposes an additional year of funding for the Classified School Employee Summer Assistance Program with \$36 million of one-time funds
- \$500,000 in one-time, non-Proposition 98 funds to increase an LEA's ability to draw down federal funds for medically related Special Education services, and to transition three-year old students with disabilities from regional centers to local LEAs
- Increases and reductions to Early Childhood funding from Governor's January proposal
  - \$80.5 million from the Cannabis Fund for subsidized child care for school-age children from income-eligible families
    - The Governor's January proposal did not include any child care slots
  - Funds the first 10,000 full day non-LEA slots by April 2020
    - Postpones the funding of the remaining 20,000 full-day non-LEA slots to an unspecified date
  - Proposes to extend the paid family leave program by two weeks after the birth or adoption of a child, and exempts diapers and feminine hygiene products from sales taxes through December 31, 2021
    - Instead, the Disability Insurance Fund would be utilized to fund this extended benefit
- \$600 million in one-time non-Proposition 98 funding (a decrease of \$150 million from January) for expanding access to full-day kindergarten by:
  - Increasing the State's share of grant to 75% for LEA's converting from part-day to full-day kindergarten
  - Making funding available over a three-year period, with eligibility in the first two years limited to LEAs that will convert their programs from part day to full day
- Continues to propose \$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

- Three proposals to address the challenge of hiring and retaining qualified teachers (Workforce Investments):
  - \$44.8 million one-time, non-Proposition 98 funds for training and resources to build capacity and skills relating to inclusive practices, social emotional learning, computer science, restorative practices, and subject matter competency
  - \$89.8 million one-time, non-Proposition 98 funds for loan assumptions, up to \$20,000 for newly credentialed teachers
    - An estimated 4,500 loan repayments will be available for S.T.E.M. and Special Education teachers that commit at least four years in high-need schools with the highest rates of non-credentialed or waiver teachers.
  - \$13.9 million in ongoing federal funds for professional learning opportunities for school administrators to successfully support California's diverse student population
- Proposal to increase student access to computer science education in the following manner:
  - \$15 million one-time, non-Proposition 98 funding to address persistent gaps in broadband infrastructure
  - \$1 million one-time, non-Proposition 98 funding to establish a Computer Science Coordinator under the State Board of Education

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

- An additional \$150 million from January resulting in a \$3.15 billion one-time investment of non-Proposition 98 funds that will be used to further reduce CalSTRS employer contribution rates in 2019-20 and beyond in the following manner:
  - \$850 million to decrease the statutory CalSTRS employer contributions from 18.13% to 16.7% for 2019-20, and from 19.1% to 18.1% in 2020-21
  - \$2.3 billion to decrease the employers' share of the unfunded STRS liability and reduce employer contribution rates long term

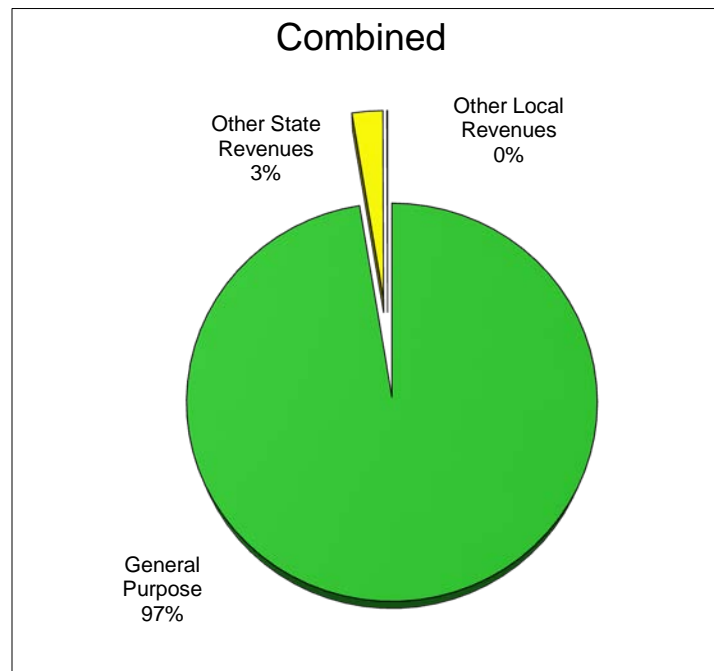
### **2019-20 Harvest Ridge Cooperative Charter Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 182
- ❖ The Charter School's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 39.63%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$151 per ADA for unrestricted purposes and \$53 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$16.86 for K-8 ADA

## **General Fund Revenue Components**

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

<b>Description</b>	<b>Unrestricted</b>	<b>Combined</b>
General Purpose Revenue (LCFF)	\$1,539,953	\$1,539,953
Federal Revenues	\$0	\$0
Other State Revenues	\$30,275	\$39,832
Other Local Revenues	\$1,000	\$1,000
<b>TOTAL</b>	<b>\$1,571,228</b>	<b>\$1,580,785</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 Charter School's 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 Charter School’s EPA funds are appropriated for 2019-20. The amounts will be revised throughout the year based on information received from the State.

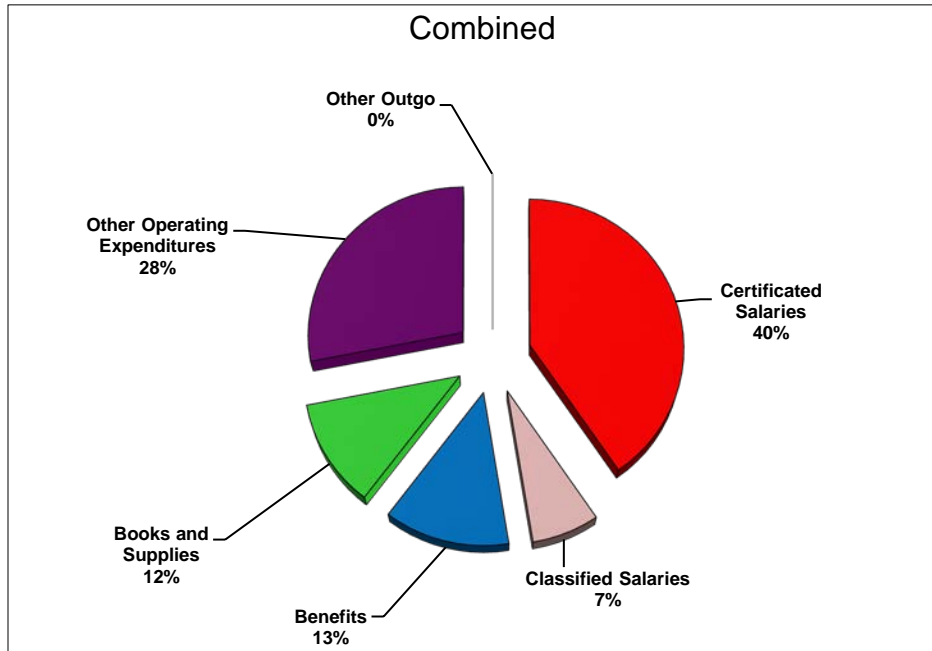
<b>Education Protection Account (EPA) Budget</b>	
<b>2019-20 Fiscal Year</b>	
Description	Amount
<b>BEGINNING BALANCE</b>	\$0
<b>BUDGETED EPA REVENUES:</b>	
<i>Estimated EPA Funds</i>	\$268,492
<b>BUDGETED EPA EXPENDITURES:</b>	
<i>Certificated Instructional Salaries and Benefits</i>	\$268,492
<b>ENDING BALANCE</b>	\$0

### **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the Charter School. As illustrated below, salaries and benefits comprise approximately 62% of the total General Fund budget.

Description	Combined
Certificated Salaries	\$701,991
Classified Salaries	\$119,584
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$222,923
Books and Supplies	\$201,142
Other Operating Expenditures	\$487,133
Capital Outlay	\$0
Other Outgo	\$0
<b>TOTAL</b>	<b>\$1,732,773</b>

Following is a graphical representation of expenditures by percentage:



### **General Fund Summary**

The Charter School's 2019-20 General Fund projects a total operating deficit of \$151,988 resulting in an estimated ending fund balance of \$92,055. The components of the Charter School's fund balance are as follows: - economic uncertainty - \$86,680.; Restricted - \$ 8,375 In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below.

The 2019-20 deficit is primarily due to restricted funding received in 2018-19 for, Low Performing Students, which will be expensed in 2019-20. There are also one time expenditures to paint and to put new carpet in the classrooms.

### **Cash Flow**

The Charter School is anticipating having positive monthly cash balances during the 2019-20 school year. Cash is always closely monitored in order to ensure the Charter School is liquid to satisfy its obligations.



## **Multiyear Projection**

### ***General Planning Factors:***

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

<i>Description</i>	<i>Fiscal Year</i>			
<i>Planning Factor</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)	3.26%	3.00%	2.80%
<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%	16.70%	18.10%	17.80%
<b>PERS Employer Rates (PERS Board / Actuary)</b>	18.062%	20.733%	23.60%	24.90%
<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	\$32.18	\$33.15	\$34.08
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$59.83	\$61.94	\$63.80	\$65.59
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$16.33	\$16.86	\$17.37	\$17.86
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$45.23	\$46.87	\$48.28	\$49.63
<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 <u>actual</u> General Fund expenditures & financing uses	Equal to or greater than 3% of total <u>actual</u> General Fund expenditures & financing uses	Equal to or greater than 3% of total <u>actual</u> General Fund expenditures & financing uses

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

### ***Revenue Assumptions:***

Per enrollment trends, the Charter School continues to anticipate a steady increase in ADA primarily in the home school program. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the charter school's LCFF Target as noted above. Local revenue is estimated to remain relatively constant for the subsequent years. State revenue is expected to remain constant.

***Expenditure Assumptions:***

Certificated step and column costs are expected to increase by 3.0% each year. Certificated FTE in 2019-20 has increased by .5 FTE for a dedicated Harvest Ridge RSP teacher. Classified step costs are expected to increase by 2.0% each year and there has been no change to FTE.

Supplies and equipment have increased over 2018-19 in order to do some needed upgrades to classroom technology. Services and operating expenses have also increased in 2019-20 for improvements to the campus and expenses associated with free and reduced program that is now required for charters schools per AB1871.

***Estimated Ending Fund Balances:***

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

Description	2019-20	2020-21	2021-22
Restricted	\$0	\$0	\$0
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$83,680	\$92,928	\$100,000
Restricted	\$8,375	\$0	\$0
Add:Assigned	\$0	\$0	\$20,833
<i>Estimated Ending Fund Balance</i>	<i>\$92,055</i>	<i>\$92,928</i>	<i>\$120,833</i>

***Conclusion:***

The multi-year projection shows deficit spending in 2019-20 due to onetime expenses to upgrade classroom technology and school site improvements. The next two years will result in surplus and sufficient reserves. The multiyear projection shows that the charter school will be able to meet its financial obligations for the current and subsequent years.

It is the administration’s desire to maintain and improve the wonderful programs Harvest Ridge Cooperative Charter offers while building a sufficient fund balance that will provide adequate reserves to ensure solvency

Please contact me with any questions.

In your service,

Raenel Toste  
Chief Business Official  
rtoste@newcastle.k12.ca.us  
916-824-1664

# Harvest Ridge Cooperative Charter School

## 2019-2020 Original Budget

### Harvest Ridge Multi-Year Projection

Description	2019-20 Projected Budget- ADA 182			2021-22 Projected Budget - ADA184			2020-21 Projected Budget- ADA 186		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	1,539,953	0	1,539,953	1,626,366	0	1,626,366	1,689,725	0	1,689,725
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (A)	30,275	9,557	39,832	30,980	9,752	40,732	31,408	9,858	41,266
Local Revenue	1,000	0	1,000	1,100	0	1,100	1,200	0	1,200
<b>Total Revenues</b>	<b>1,571,228</b>	<b>9,557</b>	<b>1,580,785</b>	<b>1,658,446</b>	<b>9,752</b>	<b>1,668,198</b>	<b>1,722,333</b>	<b>9,858</b>	<b>1,732,191</b>
<b>EXPENDITURES</b>									
Certificated Salaries (B)	701,991	0	701,991	723,051	0	723,051	744,743	0	744,743
Classified Salaries (C)	119,584	0	119,584	121,976	0	121,976	124,416	0	124,416
Benefits (D)	222,923	0	222,923	243,529	0	243,529	264,627	0	264,627
Books and Supplies ('E)	159,585	41,557	201,142	127,585	18,127	145,712	127,585	9,858	137,443
Other Services & Oper. Exp ('E)	485,095	2,038	487,133	433,057	0	433,057	433,057	0	433,057
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
<b>Total Expenditures</b>	<b>1,689,178</b>	<b>43,595</b>	<b>1,732,773</b>	<b>1,649,198</b>	<b>18,127</b>	<b>1,667,325</b>	<b>1,694,428</b>	<b>9,858</b>	<b>1,704,286</b>
<b>Excess / (Deficiency)</b>	<b>(117,950)</b>	<b>(34,038)</b>	<b>(151,988)</b>	<b>9,248</b>	<b>(8,375)</b>	<b>873</b>	<b>27,905</b>	<b>0</b>	<b>27,905</b>
<b>OTHER SOURCES/USES</b>									
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
<b>Total Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease)</b>	<b>(117,950)</b>	<b>(34,038)</b>	<b>(151,988)</b>	<b>9,248</b>	<b>(8,375)</b>	<b>873</b>	<b>27,905</b>	<b>0</b>	<b>27,905</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	201,630	42,413	244,043	83,680	8,375	92,055	92,928	0	92,928
<b>Ending Balance</b>	<b>83,680</b>	<b>8,375</b>	<b>92,055</b>	<b>92,928</b>	<b>0</b>	<b>92,928</b>	<b>120,833</b>	<b>0</b>	<b>120,833</b>
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	8,375	8,375	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	20,833	0	20,833
Unassigned - REU	83,680	0	83,680	92,928	0	92,928	100,000	0	100,000
Unassigned - Other	0	0	0	0	0	0	0	0	0
<b>Total - Fund Balance</b>	<b>83,680</b>	<b>8,375</b>	<b>92,055</b>	<b>92,928</b>	<b>0</b>	<b>92,928</b>	<b>120,833</b>	<b>0</b>	<b>120,833</b>

Notes:

(A) State Revenue Assumptions per ADA

2019-2020 Lottery is \$151 and \$53 - Man Cost Block Grant \$16.86  
 2020-2021 Lottery is \$151 and \$53 - Man Cost Block Grant \$17.37  
 2021-2022 Lottery is \$151 and \$53 - Man Cost Block Grant \$17.86

(B) Certificated salaries include 3.0% increase for step and column.

(C) Classified salaries include 2.0% 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  
 2019-2020 STRS 16.70% PERS 20.733%  
 2020-2021 STRS 18.10% PERS 23.60%  
 2021-2022 STRS 17.80% PERS 24.90%

(E) Books, supplies, services and other operating expenditures have been reduced in 2020-21 and 2021-22 due to the exclusion of one time expenses made in 2019-20.

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,488,692.00	1,539,953.00	3.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	246,372.00	39,832.00	-83.8%
4) Other Local Revenue		8600-8799	9,944.00	1,000.00	-89.9%
5) TOTAL, REVENUES			1,745,008.00	1,580,785.00	-9.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	636,393.00	701,991.00	10.3%
2) Classified Salaries		2000-2999	113,289.00	119,584.00	5.6%
3) Employee Benefits		3000-3999	203,792.00	222,923.00	9.4%
4) Books and Supplies		4000-4999	151,415.00	201,142.00	32.8%
5) Services and Other Operating Expenses		5000-5999	427,146.00	487,133.00	14.0%
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			1,532,035.00	1,732,773.00	13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			212,973.00	(151,988.00)	-171.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			212,973.00	(151,988.00)	-171.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	31,070.00	244,043.00	685.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,070.00	244,043.00	685.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			31,070.00	244,043.00	685.5%
2) Ending Net Position, June 30 (E + F1e)			244,043.00	92,055.00	-62.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	42,413.00	8,375.00	-80.3%
c) Unrestricted Net Position		9790	201,630.00	83,680.00	-58.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,052,912.61		
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	304.50		
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	47.88		
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			1,053,264.99		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	592.47		
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			592.47		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			1,052,672.52		



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	665,673.00	646,236.00	-2.9%
Education Protection Account State Aid - Current Year		8012	244,707.00	268,492.00	9.7%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	578,312.00	625,225.00	8.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,488,692.00</b>	<b>1,539,953.00</b>	<b>3.4%</b>
<b>FEDERAL REVENUE</b>					
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, 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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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	97,561.00	3,047.00	-96.9%
Lottery - Unrestricted and Instructional Materials		8560	99,348.00	36,785.00	-63.0%
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	49,463.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>246,372.00</b>	<b>39,832.00</b>	<b>-83.8%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	4,600.00	1,000.00	-78.3%
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	5,344.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,944.00</b>	<b>1,000.00</b>	<b>-89.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,745,008.00</b>	<b>1,580,785.00</b>	<b>-9.4%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	532,119.00	594,589.00	11.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,274.00	107,402.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			636,393.00	701,991.00	10.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	34,478.00	37,073.00	7.5%
Classified Support Salaries		2200	5,360.00	7,200.00	34.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,796.00	32,690.00	2.8%
Other Classified Salaries		2900	41,655.00	42,621.00	2.3%
TOTAL, CLASSIFIED SALARIES			113,289.00	119,584.00	5.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	105,210.00	121,025.00	15.0%
PERS		3201-3202	16,196.00	22,474.00	38.8%
OASDI/Medicare/Alternative		3301-3302	16,810.00	17,442.00	3.8%
Health and Welfare Benefits		3401-3402	55,631.00	50,259.00	-9.7%
Unemployment Insurance		3501-3502	360.00	393.00	9.2%
Workers' Compensation		3601-3602	9,585.00	11,330.00	18.2%
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			203,792.00	222,923.00	9.4%
<b>BOOKS AND SUPPLIES</b>					
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	129,602.00	136,542.00	5.4%
Noncapitalized Equipment		4400	21,813.00	64,600.00	196.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			151,415.00	201,142.00	32.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,181.00	8,638.00	-29.1%
Dues and Memberships		5300	1,792.00	1,480.00	-17.4%
Insurance		5400-5450	18,927.00	20,635.00	9.0%
Operations and Housekeeping Services		5500	16,708.00	14,020.00	-16.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,189.00	110,210.00	54.8%
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	306,349.00	332,150.00	8.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>427,146.00</b>	<b>487,133.00</b>	<b>14.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</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	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			1,532,035.00	1,732,773.00	13.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,488,692.00	1,539,953.00	3.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	246,372.00	39,832.00	-83.8%
4) Other Local Revenue		8600-8799	9,944.00	1,000.00	-89.9%
5) TOTAL, REVENUES			1,745,008.00	1,580,785.00	-9.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,084,728.00	1,263,726.00	16.5%
2) Instruction - Related Services	2000-2999		192,451.00	199,545.00	3.7%
3) Pupil Services	3000-3999		8,724.00	11,658.00	33.6%
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		99,765.00	106,025.00	6.3%
8) Plant Services	8000-8999		146,367.00	151,819.00	3.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,532,035.00	1,732,773.00	13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			212,973.00	(151,988.00)	-171.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			212,973.00	(151,988.00)	-171.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	31,070.00	244,043.00	685.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,070.00	244,043.00	685.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			31,070.00	244,043.00	685.5%
2) Ending Net Position, June 30 (E + F1e)			244,043.00	92,055.00	-62.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	42,413.00	8,375.00	-80.3%
c) Unrestricted Net Position		9790	201,630.00	83,680.00	-58.5%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
7311		2,038.00	0.00
7510		40,375.00	8,375.00
Total, Restricted Net Position		42,413.00	8,375.00

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)						
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
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]						
<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	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<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	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<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	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<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	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<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	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<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>	183.00	183.00	183.00	182.00	182.00	182.00
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<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	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<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	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	183.00	183.00	183.00	182.00	182.00	182.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	183.00	183.00	183.00	182.00	182.00	182.00

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ESTIMATES THROUGH THE MONTH OF JUNE							
<b>A. BEGINNING CASH</b>		244,043.00	254,438.00	160,297.00	206,599.00	150,811.00	85,023.00	96,872.00	51,084.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	32,312.00	32,312.00	125,284.00	58,161.00	58,161.00	125,284.00	58,161.00	58,161.00
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099		37,514.00	75,027.00	50,018.00	50,018.00	50,018.00	50,018.00	50,018.00
Federal Revenue	8100-8299								
Other State Revenue	8300-8599			9,958.00			9,958.00		
Other Local Revenue	8600-8799	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		32,395.00	69,909.00	210,352.00	108,262.00	108,262.00	185,343.00	108,262.00	108,262.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999		63,750.00	63,750.00	63,750.00	63,750.00	63,750.00	63,750.00	63,750.00
Classified Salaries	2000-2999		10,100.00	10,100.00	10,100.00	10,100.00	10,100.00	10,100.00	10,100.00
Employee Benefits	3000-3999		20,200.00	20,200.00	20,200.00	20,200.00	20,200.00	20,200.00	20,200.00
Books and Supplies	4000-4999	2,000.00	20,000.00	20,000.00	20,000.00	30,000.00	30,000.00	20,000.00	20,000.00
Services	5000-5999	20,000.00	50,000.00	50,000.00	50,000.00	50,000.00	49,444.00	40,000.00	40,000.00
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		22,000.00	164,050.00	164,050.00	164,050.00	174,050.00	173,494.00	154,050.00	154,050.00
<b>D. BALANCE SHEET ITEMS</b>									
<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								
<b>SUBTOTAL</b>		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								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910		0.00						
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		10,395.00	(94,141.00)	46,302.00	(55,788.00)	(65,788.00)	11,849.00	(45,788.00)	(45,788.00)
<b>F. ENDING CASH (A + E)</b>		254,438.00	160,297.00	206,599.00	150,811.00	85,023.00	96,872.00	51,084.00	5,296.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		5,296.00	80,994.00	53,545.00	29,407.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	125,284.00	58,161.00	58,161.00	125,286.00			914,728.00	914,728.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099	87,523.00	58,357.00	58,357.00	58,357.00			625,225.00	625,225.00
Federal Revenue	8100-8299							0.00	0.00
Other State Revenue	8300-8599	9,958.00				9,958.00		39,832.00	39,832.00
Other Local Revenue	8600-8799	83.00	83.00	83.00	87.00			1,000.00	1,000.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		222,848.00	116,601.00	116,601.00	183,730.00	9,958.00	0.00	1,580,785.00	1,580,785.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	63,750.00	63,750.00	63,750.00	63,791.00	700.00		701,991.00	701,991.00
Classified Salaries	2000-2999	10,100.00	10,100.00	10,100.00	10,084.00	8,500.00		119,584.00	119,584.00
Employee Benefits	3000-3999	20,200.00	20,200.00	20,200.00	19,016.00	1,907.00		222,923.00	222,923.00
Books and Supplies	4000-4999	13,100.00	10,000.00	9,000.00	7,042.00			201,142.00	201,142.00
Services	5000-5999	40,000.00	40,000.00	37,689.00	20,000.00			487,133.00	487,133.00
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							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		147,150.00	144,050.00	140,739.00	119,933.00	11,107.00	0.00	1,732,773.00	1,732,773.00
<b>D. BALANCE SHEET ITEMS</b>									
<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	
<b>SUBTOTAL</b>		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	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		75,698.00	(27,449.00)	(24,138.00)	63,797.00	(1,149.00)	0.00	(151,988.00)	(151,988.00)
<b>F. ENDING CASH (A + E)</b>		80,994.00	53,545.00	29,407.00	93,204.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								92,055.00	

Charter Number: 0121608-1179

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):

2019-20 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed Name: Janet Sutton Title: Executive Director

For additional information on the budget report, please contact:

Charter School Contact:

Raenel Toste  
Name

Chief Business Official  
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) 953,474.00

**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. 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)	63,705.00
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)	63,705.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	63,705.00

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,084,728.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	192,451.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,724.00
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 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	36,060.00
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)	110,330.00
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)	36,037.00
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)	0.00
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)	1,468,330.00

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
 (For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 4.34%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2020-21 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
 (Line A10 divided by Line B18) 4.34%

**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>63,705.00</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
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>
<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 (0%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) 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>0.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>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.</p>	
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>0.00</u>

Approved indirect cost rate: 0.00%  
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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,180.00	4,180.00
2. State Lottery Revenue	8560	73,537.00		25,811.00	99,348.00
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)		73,537.00	0.00	29,991.00	103,528.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries:	1000-1999	73,537.00			73,537.00
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		29,991.00	29,991.00
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 )		73,537.00	0.00	29,991.00	103,528.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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

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

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	1,532,035.00
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 9200	7699 7651	0.00
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)				1,532,035.00

<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		180.32
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,496.20
<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 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.)	4,499,756.04	9,169.14
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)	4,499,756.04	9,169.14
B. Required effort (Line A.2 times 90%)	4,049,780.44	8,252.23
C. Current year expenditures (Line I.E and Line II.B)	1,532,035.00	8,496.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	2,517,745.44	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)	62.17%	0.00%

<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>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>



July 1 Budget  
2019-20 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  
2018-19 Estimated Actuals  
Technical Review Checks

Harvest Ridge Cooperative Charter  
Newcastle Elementary

Placer County

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**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.