

Newcastle Elementary School District

2020-2021

Proposed Budget Report

Congratulations

645 Kentucky Greens Way
Newcastle, CA 95658



Presented to the Board of
Trustees

June 10, 2020

Once a Knight, Always
a Knight.

Newcastle Elementary School District

2020-21 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 10, 2020

Adoption – June 2020

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 California Association of School Business Officials, 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 2020-21 through 2022-23 specific to the Newcastle Elementary School District.

Governor’s Revised State Budget Proposal “May Revision”

Governor Newsom released his proposed Revised State budget on May 14th for the upcoming 2020-21 fiscal year. Due to the impact of the coronavirus pandemic, State General Fund revenues are projected to decline over \$41 billion during the current and 2020-21 budget years and COVID-19 expenses are projected to reach \$13 billion for a total budget deficit of about \$54 billion.

As a result, the Administration is proposing a combination of actions to address the State deficit, including the following:

- Cancel \$6.1 billion in program expansions and spending increases, including redirecting \$2.4 billion in extraordinary payments to California Public Employees’ Retirement System (CalPERS) to temporarily offset the state’s obligations to CalPERS in 2020-21 and 2021-22.
- Spend down \$16.2 billion in the Budget Stabilization Account (Rainy Day Fund) over three fiscal years and allocate \$450 million from the Safety Net Reserve to offset increased health care costs in 2020-21.
- Borrow and transfer \$4.1 billion from special funds.
- Suspend net operating losses and temporarily limit to \$5 million the amount of credit a taxpayer can use in any given tax year, to generate new revenue of \$4.4 billion in 2020-21 to support schools and colleges, and maintain core state functions. The proposal could potentially generate \$3.3 billion in 2021-22 and \$1.5 billion in 2022-23.
- Utilize \$8.3 billion in federal CARES Act.

For 2020-21, the Proposition 98 guarantee declines by \$19 billion from the Governor’s January Budget. Recognizing that public education could not withstand such a reduction in funding, the Governor proposes to provide supplemental appropriations in order to avoid a drastic drop in the funding or a permanent drop in the Proposition 98 minimum guarantee.

LCFF Cost-of-Living-Adjustment (COLA): The Governor proposes a reduction in LCFF funding by 10% (\$6.5 billion), including the elimination of the 2.31% cost of living adjustment. However, the Governor also indicates that if federal funding is sufficient, the 10% reduction

could be backfilled. The statutory cost of living adjustment is also suspended for all other programs.

Deferrals: To address a current and anticipated cash shortage, the Governor proposes several deferrals. The first comes immediately, deferring \$1.9 billion of LCFF apportionment from 2019–20 to 2020–21. In 2020–21, the Administration proposes deferrals in April, May, and June totaling \$3.4 billion.

Learning Loss Mitigation: The Governor proposes one-time funding of \$4.4 billion in federal funds (\$4 billion federal Coronavirus Relief Fund and \$355 million federal Governor’s Emergency Education Relief Fund) for mitigation of students’ learning loss during school closures. The funds will be allocated to local educational agencies (LEAs) that offer instruction, and prioritizes students most heavily impacted by school closures, and may be used as follows:

- Summer programs
- Extending the instructional school year
- Providing additional academic services for students (e.g. materials and devices)
- Counseling or mental health services
- Professional development opportunities
- Access to school breakfast and lunch programs

California also received \$1.6 billion in federal Elementary and Secondary School Emergency Relief (ESSER) funds, of which 90 percent will be distributed to LEAs according to Title I-A funding for COVID-19 related costs. The May Revision proposes to use the remaining \$164.7 million (10%) in the following manner:

- \$100 million: Grants to county offices of education to support developing networks of community schools, mental health services, and addressing barriers to high-need students
- \$63.2 million for training and professional development
- \$1.5 million for the Dept. of Education for operational costs due to COVID-19

Previously Proposed Budget Augmentations: The May Revision rescinds the Governor’s January budget proposals, including the following:

- Educator Workforce Investment Grants: \$350 million
- Opportunity Grants: \$300.3 million
- Community Schools Grants: \$300 million
- Special Education Preschool Grant: \$250 million
- Workforce Development Grants: \$193 million
- Teacher Residency Program: \$175 million
- Credential Award Program: \$100 million
- Child Nutrition Programs: \$70 million
- Classified Teacher Credential Program: \$64.1 million
- Local Services Coordination (CCEE): \$18 million
- Computer Science Supplementary Authorization Incentive: \$15 million
- Online Resource Subscriptions for Schools: \$2.5 million
- California College Guidance Initiative: \$2.5 million
- Computer Science Resource Lead: \$2.5 million
- School Climate Workgroup: \$150,000

Special Education: The Governor maintains the January budget commitment to improve funding for Special Education. Despite suspension of the COLA, the Governor proposes to increase base rates by 15% to \$645 per pupil based on a three-year rolling average of daily attendance. Funding outside AB 602 will be frozen at this time.

In addition, the May Revise includes \$15 million in federal Individuals with Disabilities Education Act (IDEA) funds for the Golden State Teacher Scholarship Program to support increasing the teacher pipeline and \$7 million to assist LEAs with developing different dispute resolution services and mediation services for cases arising from COVID-19 distance learning service delivery models.

The May Revise also keeps the two work groups as provided in the January proposal but replaces the \$1.1 million that was originally proposed from Proposition 98 General Fund and uses federal IDEA funds instead. Two new workgroups are created to 1) study cost of out-of-home care and 2) develop an IEP addendum for distance learning. These two new workgroups will be funded by an additional \$600,000 received by federal IDEA funds.

K-12 Categorical Programs: The Governor proposes \$352.9 million in reductions to the following categorical programs:

- \$100 million: After School Education and Safety
- \$79.4 million: K-12 Strong Workforce Program
- \$77.4 million: Career Technical Education Incentive Grant Program
- \$66.7 million: Adult Education Block Grant
- \$9.4 million: California Partnership Academies
- \$7.7 million: Career Technical Education Initiative
- \$3.5 million: Exploratorium
- \$3 million: Online Resource Subscriptions for Schools
- \$2.4 million: Specialized Secondary Program
- \$2.1 million: Agricultural Career Technical Education Incentive Grant
- \$1.3 million: Clean Technology Partnership

Proposed Pension Relief. There is some good news, as the Governor proposes to reallocate \$2.3 billion from payment for long-term unfunded liabilities to reduction of employer contribution rates for 2020-21 and 2021-22. This reallocation would result in the following rates.

	2019-20 Current	2020-21 Proposed	2021-22 Proposed
STRS	17.10%	16.15%	16.02%
PERS	19.721%	20.70%	22.84%

Note: Previously proposed STRS rates: 2020-21 at 18.4%; 2021-22 at 18.2%
Previously proposed PERS rates: 2020-21 at 22.67%; 2021-22 at 25.0%

Flexibility Proposals

To assist local educational agencies (LEAs) facing the potential 10% LCFF reduction, the Administration proposes to work with the Legislature and education stakeholders on options to

minimize the impact of reduced funding. In addition, the May Revision offers the following flexibilities:

- Exemptions for LEAs if apportionment deferrals create a documented hardship.
- Authority for LEAs to exclude state pension payments on behalf of LEAs from the calculation of required contributions to routine restricted maintenance.
- Subject to public hearing, increases on LEA internal inter-fund borrowing limits to help mitigate the impacts of apportionment deferrals.
- Authority to use proceeds from the sale of surplus property for one-time general fund purposes.
- Options for specified special education staff to utilize technology-based options to serve students.
- Extension of the deadline for transitional kindergarten teachers to obtain 24 college units of early childhood education, from August 1, 2020 to August 1, 2021.

Other Budget Issues

- **Local Property Tax Adjustments**—An increase of \$84.5 million Proposition 98 General Fund in 2019-20 and \$727 million Proposition 98 General Fund in 2020-21 for school districts, special education local plan areas, and county offices of education as a result of lower offsetting property tax revenues in both years.
- **Full-Day Kindergarten Facilities**—A decrease of \$300 million one-time non-Proposition 98 General Fund for construction of new, or retrofit of existing, facilities for full-day kindergarten programs. This is roughly the amount that is unexpended from \$400 million provided for this purpose in the 2018 and 2019 Budget Acts. The May Revision proposes sweeping these unexpended program funds to facilitate.
- **AB 1840 Adjustments**—An increase of \$5.8 million one-time Proposition 98 General Fund for Inglewood Unified School District and \$16 million one-time Proposition 98 General Fund for Oakland Unified School District, amounting to 50 percent of the operating deficit of these districts, pursuant to Chapter 426, Statutes of 2018 (AB 1840).
- **Categorical Program Growth**—A decrease of \$10.9 million Proposition 98 General Fund for selected categorical programs, based on updated estimates of average daily attendance.

Early Education Programs

The May Revision proposes to utilize \$350.3 million of federal CARES Act for COVID-19 related child care expenses as follows:

- \$144.3 million for state costs associated with SB 89 expenses, family fee waivers, and provider payment protection.
- \$125 million for one-time stipends for state-subsidized child care providers offering care during the pandemic.
- \$73 million for increased access to child care services for at-risk children and children of essential workers.
- \$8 million to extend family fee waivers until June 30, 2020.

The May Revision continues to propose to consolidate the state's early learning and child care programs under the Department of Social Services, which maintains \$2 million General Fund in 2020-21 to support this proposal.

State Preschool

Absent additional federal funds to mitigate these fiscal decisions, the state will reduce the following programs:

- \$159.4 million General Fund to eliminate 10,000 slots scheduled to begin April 1, 2020 and 10,000 additional slots scheduled to begin April 1, 2021.
- \$130 million Proposition 98 General Fund and \$67.3 million General Fund to reflect a 10 percent decrease in State Preschool daily reimbursement rate.
- \$20.5 million Proposition 98 General Fund and \$11.6 million General Fund to reflect suspension of a 2.31 percent cost of living adjustment.
- \$3.3 million Proposition 98 General Fund and \$3 million General Fund to eliminate a 1 percent add-on to the full-day State Preschool reimbursement rate.

Child Care

The May Revise proposes to reduce the following programs, which would be mitigated if the federal government provides sufficient funds to restore them:

- \$363 million one-time General Fund and \$45 million one-time federal Child Care and Development Block Grant funds from the 2019 Budget Act for child care workforce and infrastructure.
- \$223.8 million General Fund to reflect a 10 percent decrease in the Standard Reimbursement Rate and the Regional Market Rate.
- \$35.9 million General Fund to reflect lower caseload estimates in CalWORKs Stage 2 and 3 child care.
- \$25.3 million General Fund to reflect suspension of the 2.31% cost of living adjustment.
- \$10 million one-time General Fund from the 2019 Budget Act for child care data systems.
- \$4.4 million one-time General Fund to reduce resources available for the Early Childhood Policy Council, leaving \$2.2 million available for 2020-21 and 2021-22.
- \$13.4 million in federal funds is appropriated through the Health and Human Services Agency to reflect the state's 2020 Preschool Development Grant award.

BROADBAND EXPANSION

The COVID-19 pandemic requires significant numbers of Californians to telework, learn via distance education, and receive healthcare through telehealth. The drive toward these technology platforms highlights the state's inequities in access to computers, technology tools, and connectivity. In response, the California Public Utilities Commission (Commission) acted in April to help bridge this digital divide by making \$25 million available from the California Teleconnect Fund for hotspots and Internet service for student households, prioritizing rural, small, and medium-sized school districts. The Commission also made \$5 million available from the California Advanced Services Fund Adoption Account to help cover the cost of computing and hotspot devices. The Commission coordinated with the California Department of Education and this funding will be prioritized toward low-income communities and communities with high percentages of residents with limited English proficiency.

To identify which areas of the state lack sufficient access to broadband, the May Revision includes \$2.8 million and 3 positions in additional resources from the Public Utilities

Commission Utilities Reimbursement Account for the Commission to enhance its broadband mapping activities.

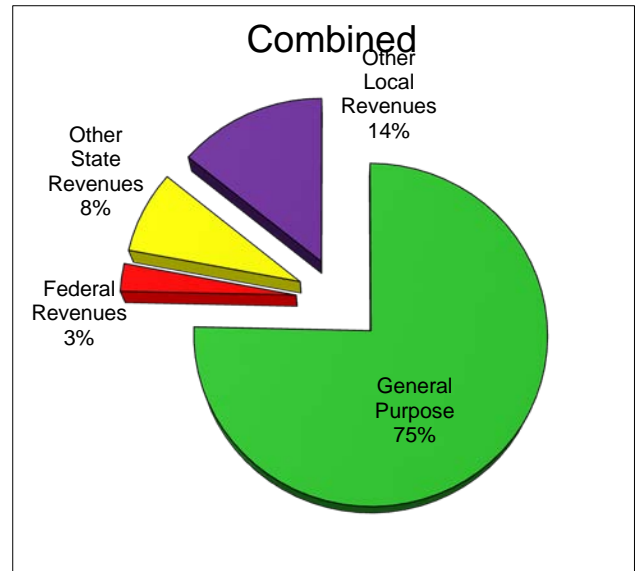
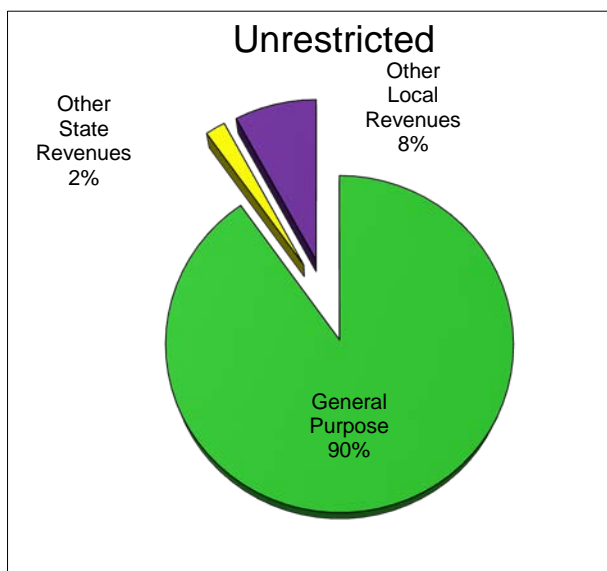
2020-21 Newcastle Elementary and Charter Schools District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 455
 - Newcastle Elementary 180
 - Newcastle Charter 279
- ❖ The District’s unduplicated pupil percentage for supplemental/ concentration funding is
 - Newcastle Elementary 38%
 - Newcastle Charter 18%
- ❖ Lottery revenue is estimated to be \$153 per ADA for unrestricted purposes and \$54 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is
 - Newcastle Elementary \$32.18 for K-8 ADA
 - Newcastle Charter \$16.86 for K-8 ADA
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components Newcastle Elementary and Charter Schools

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$3,703,282	\$3,782,122
Federal Revenues	\$0	\$133,009
Other State Revenues	\$79,604	\$397,661
Other Local Revenues	\$327,709	\$706,612
TOTAL	\$4,110,595	\$5,019,404



Education Protection Account

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

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

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

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

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

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

Illustrated below is how the District's EPA funds are appropriated for 2020-21. The amounts will be revised throughout the year based on information received from the State.

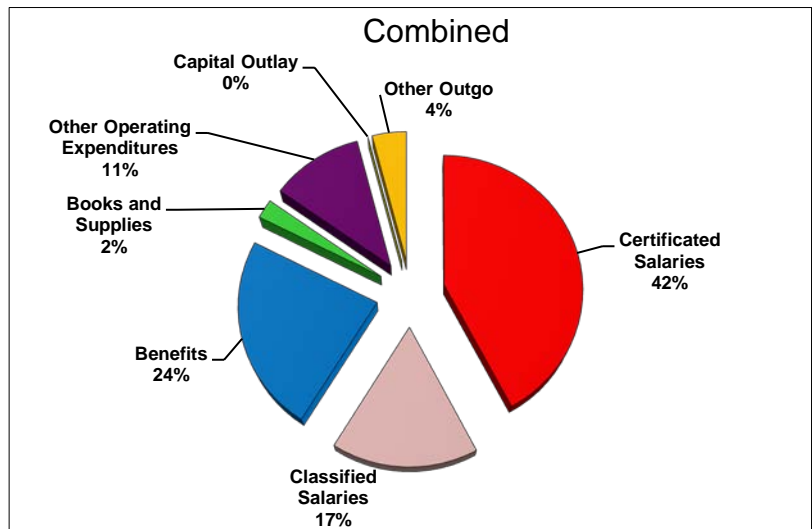
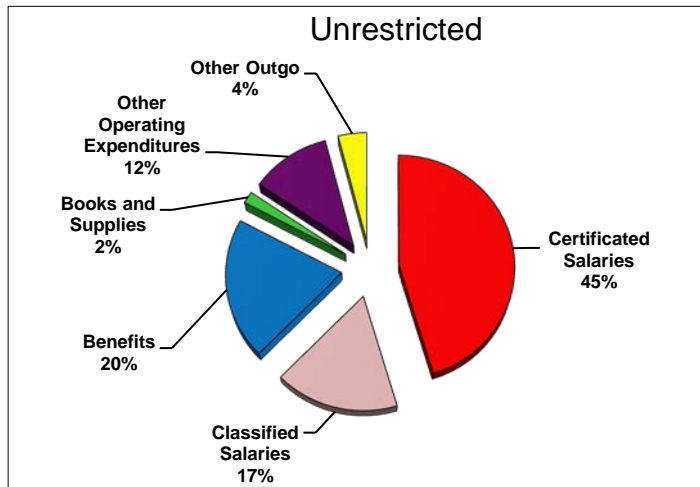
Education Protection Account (EPA) Budget		
2020-21 Fiscal Year		
Description	Newcastle Elementary	Newcastle Charter
BEGINNING BALANCE	\$0	\$0
BUDGETED EPA REVENUES: <i>Estimated EPA Funds</i>	\$217,009	\$345,868
BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries and Benefits</i>	\$209,475	\$345,868
TOTAL	\$209,475	\$345,868
ENDING BALANCE	\$7,534	\$0

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 82% of the District's unrestricted budget, and approximately 83% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,209,726	\$2,558,143
Classified Salaries	\$828,612	\$1,005,433
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$993,625	\$1,427,395
Books and Supplies	\$83,609	\$141,658
Other Operating Expenditures	\$557,036	\$674,851
Capital Outlay	\$0	\$0
Other Outgo	\$198,098	\$248,013
TOTAL	\$4,870,706	\$6,055,493

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

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

Description	Amount
Special Education	\$96,369
Restricted Maintenance Account	\$108,075
COVID 19	\$2,113
TOTAL CONTRIBUTIONS	\$206,557

General Fund Summary~ Newcastle Elementary and Charter Schools

The Newcastle Elementary and Newcastle Charter 2020-21 funds projects a total operating deficit of \$1 million resulting in an estimated ending fund balance of \$2.9 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$700; restricted programs - \$ 180,467; economic uncertainty - \$908,324; assigned - \$1.6 million and committed - \$183,050.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2020-21 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Fund Summaries

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

FUND	2019-20	Est. Net Change	2020-21
NEWCASTLE ELEMENTARY	\$3,697,005	(\$879,523)	\$2,817,482
NEWCASTLE CHARTER SCHOOL	\$281,129	(\$206,566)	\$74,563
FOOD SERVICE	\$14,634	(\$6,709)	\$7,925
DEFERRED MAINTENANCE	\$308,765	\$24,300	\$333,065
CAPITAL FACILITIES	\$18,000	\$3,200	\$21,200
CAPITAL OUTLAY	\$515,209	\$9,000	\$524,209
TOTAL	\$4,834,742	(\$1,056,298)	\$3,778,444

Multyear Projection

General Planning Factors:

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

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

Revenue Assumptions:

The district enrollment 2020-21 has increased but due to the uncertainties around COVID 19 enrollment was projected conservatively. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal revenue is anticipated to increase in 2020-21 with the CARES act one time funding of \$19,000 but then will decrease in the 2 subsequent years. Local revenue changes are associated with increased costs relating to Special Education billbacks and charter fees. State revenue is expected to remain consistent with ADA changes.

<i>Planning Factor</i>	2019-20	2020-21	2021-22	2022-23
Dept. of Finance Statutory COLA	3.26%	2.31%	2.48%	3.26%
Effective Deficit Factor	-	-7.92%	-7.92%	-7.92%
SSC Recommended Funded COLA	-	0.00%	0.00%	0.00%
STRS Employer Rates (Governor's Proposed Rates)	17.10%	16.15%	16.02%	18.10%
PERS Employer Rates (Governor's Proposed Rates)	19.72%	20.70%	22.84%	25.50%
Lottery – Unrestricted per ADA	\$153	\$153	\$153	\$153
Lottery – Prop. 20 per ADA	\$54	\$54	\$54	\$54
Mandated Cost per ADA / One Time Allocation	\$0	\$0	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.23% each year and classified step costs are expected to increase by 2.5% each year. Certificated, Management and Confidential 2020-21 salaries also include a 2.5% increase that was negotiated in 2018-19. As a result, adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs.

Supplies and operating expenditures are estimated to remain constant. There is no budget for capital outlay expenses and other outgo consists of long term loan payments which will remain constant.

Budgeted Full Time Equivalencies (FTE) are as follows:

1.0 Full Time Equivalency equals an 8 hour position

Certificated 23.9
 Classified 13.3
 Management 8.0
 Confidential 3.0

Estimated Ending Fund Balances for Newcastle Elementary and Charter Schools:

During 2021-22, the District estimates that Newcastle Elementary and Newcastle Charter School Funds are projected to deficit spend by \$1.3 million resulting in an unrestricted ending General Fund balance of approximately \$1.6 million.

During 2022-23, the District estimates that the General Fund is projected to deficit spend by \$1.2 million resulting in an unrestricted ending General Fund balance of \$ 351,788 which is only a 6% reserve.

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	2021-2022
Reserve for 19/20 and 20/21 Compensation	\$0	\$0	\$0
Library Author and Book Fair Fund	\$5,817	\$5,187	\$0
Text Books	\$85,000	\$85,000	
STEM Donation Account	\$325	\$325	\$0
Music Donation Account	\$7,924	\$7,924	\$0
Chromebook Insurance Fund	\$1,671	\$1,671	\$0
PTC Donations	\$65,000	\$65,000	\$0
Classroom Technology	\$30,000	\$30,000	\$0
Lottery & EPA - Teacher Salaries	\$8,839	\$0	\$0
Towards Projected Deficits	\$1,414,927	\$0	\$0
Add: Additional 10% Reserve - BP3100.2	\$605,550	\$767,870	\$32,379
Amount Disclosed per SB 858 Requirements	\$2,225,053	\$962,977	\$32,379
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$302,775	\$311,595	\$318,709
Add: Restricted Fund Balance	\$180,467	\$113,737	\$0
Add: Committed Funds	\$183,050	\$173,550	\$0
Add: Unallocated	\$0	\$0	\$0
<i>Estimated Ending Fund Balance</i>	<i>\$2,892,045</i>	<i>\$1,562,559</i>	<i>\$351,788</i>

Conclusion:

At the time this document was being prepared the Governor's May Revision to the 2020-21 budget had been released and the State Legislature was just finishing up their version. This is the time that negotiations between the legislative leaders and Governor Newsom begin to reconcile the differences.

There are many aspects to the budget that have been touched on in the beginning of this narrative, but I would like to focus on the LCFF funding, which provides most of NESD's revenue. The Governor's proposal to LCFF revenue implements a (10%) "proration factor" after applying the statutory COLA of 2.31% and deferrals that will occur in June 2020 and April, May and June 2021. This "proration factor" will trigger off if the Federal HEROS act passes. The legislature fully funds LCFF revenue, but will implement deferrals if the HEROS act is not passed. There has been no guidance as to how many months of deferrals there would be, nor when they would be funded. Deferrals in funding cause cash flow issues because school districts still need to pay employees and vendors. There is mention of hold harmless ADA and other flexibilities to assist school districts with this challenge, but we really will not know until June 15th.

The 2020-21 budget for Newcastle Elementary School District has been prepared with the information presented at the May Revision, and includes expenses necessary to return our students and staff to school safely in whatever manner that may be. This budget will change as the State budget changes, and a revision will most likely be presented at the August board meeting.

Due to the decisions and leadership of the Newcastle Elementary School Board of Trustees, NESD has the ability to weather the storm, without borrowing cash, because of the reserves that have been secured. However, this will only sustain the district a short time and thoughtful changes will need to be made to balance the budget. Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District will be able to meet its financial obligations for the current and subsequent two years.

The 2019-20 school year has been full of challenges from the power outages to school closures closing due to COVID-19. It is definitely a strange and uncertain time in many respects but the Newcastle Elementary School District's students, staff, and leadership have persevered and will continue to do so.

Please feel free to contact me with any questions.

In Your Service,

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NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2020-2021 Budget

Newcastle Elementary/Charter Multi-Year Projection

Description	2020-21 Projected Budget - 458.99			2021-22 Projected Budget - 455.86			2022-23 Projected Budget - 453.09		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	3,703,282	78,840	3,782,122	3,700,263	78,840	3,779,103	3,692,018	78,840	3,770,858
Federal Revenue	0	133,009	133,009	0	113,738	113,738	0	113,738	113,738
State Revenue (B)	79,604	318,057	397,661	80,192	318,081	398,273	79,704	317,932	397,636
Local Revenue	325,709	380,903	706,612	217,600	393,701	611,301	224,254	406,929	631,183
Total Revenues	4,108,595	910,809	5,019,404	3,998,055	904,360	4,902,415	3,995,976	917,439	4,913,415
EXPENDITURES									
Certificated Salaries (C)	2,209,726	348,417	2,558,143	2,266,256	352,703	2,618,959	2,294,148	357,041	2,651,189
Classified Salaries (D)	828,612	176,821	1,005,433	856,122	182,691	1,038,813	884,545	188,756	1,073,301
Benefits (E)	993,625	433,770	1,427,395	1,052,673	444,193	1,496,866	1,116,483	457,480	1,573,963
Books and Supplies	83,609	58,049	141,658	91,048	63,351	154,399	102,401	49,468	151,869
Other Services & Oper. Exp	557,036	117,815	674,851	570,831	104,020	674,851	565,814	109,037	674,851
Capital Outlay (F)	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	198,098	49,915	248,013	198,098	49,915	248,013	198,098	50,915	249,013
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	4,870,706	1,184,787	6,055,493	5,035,028	1,196,873	6,231,901	5,161,489	1,212,697	6,374,186
Excess / (Deficiency)	(762,111)	(273,978)	(1,036,089)	(1,036,973)	(292,513)	(1,329,486)	(1,165,513)	(295,258)	(1,460,771)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	295,550	0	295,550
Transfers Out (G)	(95,550)	0	(95,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(206,557)	206,557	0	(225,783)	225,783	0	(181,521)	181,521	0
Total Financing Sources/Uses	(256,557)	206,557	(50,000)	(225,783)	225,783	0	68,479	181,521	250,000
Net Increase (Decrease)	(1,018,668)	(67,421)	(1,086,089)	(1,262,756)	(66,730)	(1,329,486)	(1,097,034)	(113,737)	(1,210,771)
FUND BALANCE, RESERVES									
Beginning Balance	3,730,246	247,888	3,978,134	2,711,578	180,467	2,892,045	1,448,822	113,737	1,562,559
Ending Balance	2,711,578	180,467	2,892,045	1,448,822	113,737	1,562,559	351,788	0	351,788
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	180,467	180,467	0	113,737	113,737	0	0	0
Committed	183,050	0	183,050	173,550	0	173,550	0	0	0
Assigned (J)	1,619,504	0	1,619,504	339,787	0	339,787	0	0	0
Unassigned - REU (K)	908,324	0	908,324	934,785	0	934,785	351,088	0	351,088
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,711,578	180,467	2,892,045	1,448,822	113,737	1,562,559	351,788	0	351,788

Notes:

Please see individual school MYP for explanations.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2020-2021 Budget

Newcastle Elementary Multi-Year Projection

Description	2020-21 Projected Budget-180.05			2021-22 Projected Budget-180.15			2022-23 Projected Budget-179.01		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	1,533,253	78,840	1,612,093	1,546,171	78,840	1,625,011	1,546,171	78,840	1,625,011
Federal Revenue (B)	0	133,009	133,009	0	113,738	113,738	0	113,738	113,738
State Revenue (C)	32,976	200,910	233,886	33,360	212,659	246,019	33,149	212,598	245,747
Local Revenue	319,709	380,903	700,612	211,300	393,701	605,001	217,639	406,929	624,568
Total Revenues	1,885,938	793,662	2,679,600	1,790,831	798,938	2,589,769	1,796,959	812,105	2,609,064
EXPENDITURES									
Certificated Salaries (D)	1,049,977	348,417	1,398,394	1,062,892	352,703	1,415,595	1,075,982	357,041	1,433,023
Classified Salaries (E)	543,152	176,821	719,973	561,185	182,691	743,876	579,816	188,756	768,572
Benefits (F)	532,550	331,420	863,970	564,234	341,843	906,077	600,389	355,130	955,519
Books and Supplies (G)	38,346	46,484	84,830	38,346	46,484	84,830	38,346	46,484	84,830
Other Services & Oper. Exp (G)	240,536	117,815	358,351	540,536	104,020	644,556	535,519	109,037	644,556
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	79,240	49,915	129,155	79,240	49,915	129,155	198,098	50,915	249,013
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	2,483,801	1,070,872	3,554,673	2,846,433	1,077,656	3,924,089	3,028,150	1,107,363	4,135,513
Excess / (Deficiency)	(597,863)	(277,210)	(875,073)	(1,055,602)	(278,718)	(1,334,320)	(1,231,191)	(295,258)	(1,526,449)
OTHER SOURCES/USES									
Transfers In (H)	45,550	0	45,550	45,550	0	45,550	295,550	0	295,550
Transfers Out	(50,000)	0	(50,000)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(206,557)	206,557	0	(225,783)	225,783	0	(181,521)	181,521	0
Total Financing Sources/Uses	(211,007)	206,557	(4,450)	(180,233)	225,783	45,550	114,029	181,521	295,550
Net Increase (Decrease)	(808,870)	(70,653)	(879,523)	(1,235,835)	(52,935)	(1,288,770)	(1,117,162)	(113,737)	(1,230,899)
FUND BALANCE, RESERVES									
Beginning Balance	3,459,680	237,325	3,697,005	2,650,810	166,672	2,817,482	1,414,975	113,737	1,528,712
Ending Balance	2,650,810	166,672	2,817,482	1,414,975	113,737	1,528,712	297,813	0	297,813
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	166,672	166,672	0	113,737	113,737	0	0	0
Committed (I)	183,050	0	183,050	173,550	0	173,550	0	0	0
Assigned	1,619,504	0	1,619,504	339,787	0	339,787	0	0	0
Unassigned - REU (J)	847,556	0	847,556	900,938	0	900,938	297,113	0	297,113
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,650,810	166,672	2,817,482	1,414,975	113,737	1,528,712	297,813	0	297,813

Notes:

(A) LCFF funding estimate based on the Governor's May Revise Budget. Restricted Revenue is SELPA Special Education that comes from Property Taxes

(B) Additional revenue for the CARES Act has been budgeted in 2020-21 and removed in 2021-22 and 2022-23

(C) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2019-20 to 2022-23	\$153	\$54	\$32

(D) Certificated salaries in 2020-21 include S/C and 2.5% increase per bargaining agreement. 2021-22 and 2022-23 are increased 1.23% for step/column only.

(E) Classified salaries in 2020-21 include S/C for all and 2.5% increase for confidential and classified management. The 2021-22 and 2022-23 salaries are increased by 3.32% for step and column only.

(F) 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 18.1%	PERS 25.5%

(G) Books, supplies, wervices and other operating expenses are anticipated to remain constant.

(H) Transfer in includes \$45,550 facility lease from NCS and \$250,000 transfer from the capital outlay fund.

(I) Committed funds are reserved for Other Post Employment Benefits (OPEB) which represents the benefit cap for employees that qualify for retiree benefits. This amount is reduced each year for current qualified retirees benefit cap expenses.

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

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2019-2020 Second Interim

Newcastle Charter Multi-Year Projection

Description	2020-21 Projected Budget - 278.94			2021-22 Projected Budget - 275.71			2022-23 Projected Budget - 274.08		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,170,029	0	2,170,029	2,154,092	0	2,154,092	2,145,847	0	2,145,847
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	46,628	117,147	163,775	46,832	105,422	152,254	46,555	105,334	151,889
Local Revenue	6,000	0	6,000	6,300	0	6,300	6,615	0	6,615
Total Revenues	2,222,657	117,147	2,339,804	2,207,224	105,422	2,312,646	2,199,017	105,334	2,304,351
EXPENDITURES									
Certificated Salaries (C)	1,159,749	0	1,159,749	1,203,364	0	1,203,364	1,218,166	0	1,218,166
Classified Salaries (D)	285,460	0	285,460	294,937	0	294,937	304,729	0	304,729
Benefits (E)	461,075	102,350	563,425	488,439	102,350	590,789	516,094	102,350	618,444
Books and Supplies	45,263	11,565	56,828	52,702	16,867	69,569	64,055	2,984	67,039
Other Services & Oper. Exp (F)	316,500	0	316,500	30,295	0	30,295	30,295	0	30,295
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	118,858	0	118,858	118,858	0	118,858	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	2,386,905	113,915	2,500,820	2,188,595	119,217	2,307,812	2,133,339	105,334	2,238,673
Excess / (Deficiency)	(164,248)	3,232	(161,016)	18,629	(13,795)	4,834	65,678	0	65,678
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Increase (Decrease)	(209,798)	3,232	(206,566)	(26,921)	(13,795)	(40,716)	20,128	0	20,128
FUND BALANCE, RESERVES									
Beginning Balance	270,566	10,563	281,129	60,768	13,795	74,563	33,847	0	33,847
Ending Balance	60,768	13,795	74,563	33,847	0	33,847	53,975	0	53,975
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	13,795	13,795	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	60,768	0	60,768	33,847	0	33,847	53,975	0	53,975
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	60,768	13,795	74,563	33,847	0	33,847	53,975	0	53,975

Notes:

(A) LCFF funding estimate based on the Governor's May Revise Budget.

(B) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2019-20 to 2022-23	\$153	\$54	\$32

(C) Certificated salaries in 2020-21 include S/C and 2.5% increase per bargaining agreement. 2021-22 and 2022-23 are increased 1.23% for step/column only.

(D) Classified salaries in 2020-21 include S/C for all and 2.5% increase for confidential and classified management. The 2021-22 and 2022-23 salaries are increased by 3.32% for step

(E) 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 18.1%	PERS 25.5%

(F) In the 2021-22 and 2022-23 school year most of the other operating expenses and services are charged to NES.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2019-2020 Second Interim

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Total
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid	1,423,775	1,998,766					3,422,541
Property Taxes & Misc. Local	188,318	171,263					359,581
Total General Purpose	1,612,093	2,170,029	-	-	-	-	3,782,122
Federal Revenues	133,009	-	71,000				204,009
Other State Revenues	233,886	163,775	5,300				402,961
Other Local Revenues <i>Note A)</i>	700,612	6,000	58,150	4,800	3,200	9,000	781,762
TOTAL - REVENUES	2,679,600	2,339,804	134,450	4,800	3,200	9,000	5,170,854
EXPENDITURES							
Certificated Salaries	1,398,394	1,159,749					2,558,143
Classified Salaries	719,973	285,460	52,425				1,057,858
Employee Benefits (All)	863,970	563,425	18,719				1,446,114
Books & Supplies	84,830	56,828	61,765			-	203,423
Other Operating Expenses (Services)	358,351	316,500	8,250	30,500	-	-	713,601
Capital Outlay	-	-	-	-	-	-	-
Other Outgo	129,155	118,858		-	-	-	248,013
Direct Support/Indirect Costs	-	-					-
TOTAL - EXPENDITURES	3,554,673	2,500,820	141,159	30,500	-	-	6,227,152
EXCESS (DEFICIENCY)	(875,073)	(161,016)	(6,709)	(25,700)	3,200	9,000	(1,056,298)
OTHER SOURCES/USES							
Transfers In	45,550		-	50,000		-	95,550
Transfers (Out)	(50,000)	(45,550)				-	(95,550)
Net Other Sources (Uses) <i>(Note A)</i>	-	-					-
Contributions to Restricted Programs	-	-					-
TOTAL - OTHER SOURCES/USES	(4,450)	(45,550)	-	50,000	-	-	-
FUND BALANCE INCREASE (DECREASE)	(879,523)	(206,566)	(6,709)	24,300	3,200	9,000	(1,056,298)
FUND BALANCE							
Beginning Fund Balance <i>(Note A)</i>	3,697,005	281,129	14,634	308,765	18,000	515,209	4,834,742
Ending Balance, June 30	2,817,482	74,563	7,925	333,065	21,200	524,209	3,778,444

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	137	152		
Charter School				
Total ADA	137	152	N/A	Met
Second Prior Year (2018-19)				
District Regular	152	173		
Charter School				
Total ADA	152	173	N/A	Met
First Prior Year (2019-20)				
District Regular	178	178		
Charter School		0		
Total ADA	178	178	0.0%	Met
Budget Year (2020-21)				
District Regular	180			
Charter School	0			
Total ADA	180			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular		143	145	
Charter School				
Total Enrollment		143	145	N/A
Second Prior Year (2018-19)				
District Regular		159	159	
Charter School				
Total Enrollment		159	159	0.0%
First Prior Year (2019-20)				
District Regular		184	187	
Charter School				
Total Enrollment		184	187	N/A
Budget Year (2020-21)				
District Regular		186		
Charter School				
Total Enrollment		186		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	152	145	
Charter School		0	
Total ADA/Enrollment	152	145	104.8%
Second Prior Year (2018-19)			
District Regular	173	159	
Charter School			
Total ADA/Enrollment	173	159	108.8%
First Prior Year (2019-20)			
District Regular	178	187	
Charter School	0		
Total ADA/Enrollment	178	187	95.2%
Historical Average Ratio:			102.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			103.4%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	180	186		
Charter School	0			
Total ADA/Enrollment	180	186	96.8%	Met
1st Subsequent Year (2021-22)				
District Regular	180	184		
Charter School				
Total ADA/Enrollment	180	184	97.8%	Met
2nd Subsequent Year (2022-23)				
District Regular	179	185		
Charter School				
Total ADA/Enrollment	179	185	96.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	177.66	180.05	180.15	179.01
b. Prior Year ADA (Funded)		177.66	180.05	180.15
c. Difference (Step 1a minus Step 1b)		2.39	0.10	(1.14)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.35%	0.06%	-0.63%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,641,239.00	1,533,253.00	1,546,171.00
b1. COLA percentage		2.31%	2.71%	2.82%
b2. COLA amount (proxy for purposes of this criterion)		37,912.62	41,551.16	43,602.02
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.31%	2.71%	2.82%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.66%	2.77%	2.19%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.66% to 4.66%	1.77% to 3.77%	1.19% to 3.19%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,222,125.00	1,246,568.00	1,271,499.00	1,296,929.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	2,757,077.00	2,670,343.00	2,705,773.00	2,728,876.00
District's Projected Change in LCFF Revenue:		-3.15%	1.33%	0.85%
LCFF Revenue Standard:		2.66% to 4.66%	1.77% to 3.77%	1.19% to 3.19%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

These standards are not met due to reductions in the LCFF funding of a (10%) reduction factor which is applied after the 2.31% COLA. Also note that the general fund LCFF revenue reflected above does not include the \$1.1 million that is distributed to the charter schools sponsored by Newcastle Elementary School District.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	2,245,639.43	2,921,314.33	76.9%
Second Prior Year (2018-19)	2,102,051.58	2,848,843.26	73.8%
First Prior Year (2019-20)	2,265,804.00	2,686,966.00	84.3%
	Historical Average Ratio:		78.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	5.0%	5.0%	5.0%
	73.3% to 83.3%	73.3% to 83.3%	73.3% to 83.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	2,125,679.00	2,483,801.00	85.6%	Not Met
1st Subsequent Year (2021-22)	2,188,311.00	2,846,433.00	76.9%	Met
2nd Subsequent Year (2022-23)	2,256,187.00	3,028,150.00	74.5%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

All expenses are divided between the general fund, Newcastle Elementary (NES), and the charter fund, Newcastle Charter School (NCS). When the total expenses from the district are considered in this comparison the ratio falls within the average range as follows; 20/21 82.42%, 21/22 83.09% and 22/23 83.37%.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.66%	2.77%	2.19%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.34% to 13.66%	-7.23% to 12.77%	-7.81% to 12.19%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.34% to 8.66%	-2.23% to 7.77%	-2.81% to 7.19%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	129,101.00		
Budget Year (2020-21)	133,009.00	3.03%	No
1st Subsequent Year (2021-22)	113,738.00	-14.49%	Yes
2nd Subsequent Year (2022-23)	113,738.00	0.00%	No

Explanation:
(required if Yes)

The ESSERF CARES Act funding in the amount of 19,271 is removed from the 2021-22 and 2022-23 Federal Revenue due to this funding being one time .

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	256,828.00		
Budget Year (2020-21)	233,886.00	-8.93%	Yes
1st Subsequent Year (2021-22)	246,019.00	5.19%	No
2nd Subsequent Year (2022-23)	245,747.00	-0.11%	No

Explanation:
(required if Yes)

The reduction in the 2020-21 school year is due to the exclusion of Special Education funding that may not be funded in the 2020-21 budgets and COVID 19 funding that was one time. STRSonBehalf is also included in this line item which varies from year to year based on the divisional coding of positions between NES and NCS. .

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	863,156.00		
Budget Year (2020-21)	700,612.00	-18.83%	Yes
1st Subsequent Year (2021-22)	605,001.00	-13.65%	Yes
2nd Subsequent Year (2022-23)	624,568.00	3.23%	No

Explanation:
(required if Yes)

Other local revenue includes a variety of items that vary from year to year for several reasons. Interest earned in 2020-21 was reduced because NESD will not have as much cash on hand in the treasury, charter oversight fees were reduced because they are based on LCFF revenue and that was reduced, and misc. donations are not budgeted for but are recognized upon receipt. NESD received over \$100,000 in donations for the 2019-20 school year which includes the donation of \$85,000 from our PTC. Thank you PTC!!

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	179,794.00		
Budget Year (2020-21)	84,830.00	-52.82%	Yes
1st Subsequent Year (2021-22)	84,830.00	0.00%	No
2nd Subsequent Year (2022-23)	84,830.00	0.00%	No

Explanation:
(required if Yes)

Book and supply expenses were reduced in the out years to reflect a base budget approach. NESD has new technology in the classrooms and made a purchase of student Chromebooks in 2019-20 to replace the oldest in use in 2020-21. The Science text book adoption has also been postponed for the immediate future however there will be fund balance designations for both of these items. The total book and supply budget that is divided between NES and NCS is \$141,658 in 2020-21, \$140,605 in 2021-22 and \$151,869 in 2022-23. The above amounts only include NES.

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

First Prior Year (2019-20)	165,373.00		
Budget Year (2020-21)	358,351.00	116.69%	Yes
1st Subsequent Year (2021-22)	644,556.00	79.87%	Yes
2nd Subsequent Year (2022-23)	644,556.00	0.00%	No

Explanation:
(required if Yes)

More expenses were allocated to Newcastle Charter School in the 2019-20 budgets than in the subsequent years. The totals for services and other operating expenses between NES and NCS are as follows; 2019-20 \$708,125 2020-21 \$674,851 2021-22 \$659,851 2022-23 \$654,851.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	1,249,085.00		
Budget Year (2020-21)	1,067,507.00	-14.54%	Not Met
1st Subsequent Year (2021-22)	964,758.00	-9.63%	Not Met
2nd Subsequent Year (2022-23)	984,053.00	2.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	345,167.00		
Budget Year (2020-21)	443,181.00	28.40%	Not Met
1st Subsequent Year (2021-22)	729,386.00	64.58%	Not Met
2nd Subsequent Year (2022-23)	729,386.00	0.00%	Met

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

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

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

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

The ESSERF CARES Act funding in the amount of 19,271 is removed from the 2021-22 and 2022-23 Federal Revenue due to this funding being one time .

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

The reduction in the 2020-21 school year is due to the exclusion of Special Education funding that may not be funded in the 2020-21 budgets and COVID 19 funding that was one time. STRSonBehalf is also included in this line item which varies from year to year based on the divisional coding of positions between NES and NCS. .

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

Other local revenue includes a variety of items that vary from year to year for several reasons. Interest earned in 2020-21 was reduced because NESD will not have as much cash on hand in the treasury, charter oversight fees were reduced because they are based on LCFF revenue and that was reduced, and misc. donations are not budgeted for but are recognized upon receipt. NESD received over \$100,000 in donations for the 2019-20 school year which includes the donation of \$85,000 from our PTC. Thank you PTC!!

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

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

Book and supply expenses were reduced in the out years to reflect a base budget approach. NESD has new technology in the classrooms and made a purchase of student Chromebooks in 2019-20 to replace the oldest in use in 2020-21. The Science text book adoption has also been postponed for the immediate future however there will be fund balance designations for both of these items. The total book and supply budget that is divided between NES and NCS is \$141,658 in 2020-21, \$140,605 in 2021-22 and \$151,869 in 2022-23. The above amounts only include NES.

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

More expenses were allocated to Newcastle Charter School in the 2019-20 budgets than in the subsequent years. The totals for services and other operating expenses between NES and NCS are as follows; 2019-20 \$708,125 2020-21 \$674,851 2021-22 \$659,851 2022-23 \$654,851.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	3,604,672.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	3,604,672.00	108,140.16	108,075.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|---|---|
| | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| x | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| | Other (explanation must be provided) |

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	361,857.00	473,695.00	185,092.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.03	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	361,857.00	473,695.03	185,092.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,724,780.51	8,991,362.37	3,764,844.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	6,724,780.51	8,991,362.37	3,764,844.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.4%	5.3%	4.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.8%	1.8%	1.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	1,885,429.97	5,142,213.33	N/A	Met
Second Prior Year (2018-19)	(120,798.94)	7,683,843.26	1.6%	Met
First Prior Year (2019-20)	133,597.00	2,736,966.00	N/A	Met
Budget Year (2020-21) (Information only)	(808,870.00)	2,533,801.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	1,358,385.00	1,561,452.15	N/A	Met
Second Prior Year (2018-19)	2,847,572.00	3,446,882.12	N/A	Met
First Prior Year (2019-20)	3,212,602.00	3,326,083.00	N/A	Met
Budget Year (2020-21) (Information only)	3,459,680.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	180	180	179
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	3,604,672.00	3,924,089.00	4,135,514.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,604,672.00	3,924,089.00	4,135,514.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	180,233.60	196,204.45	206,775.70
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	180,233.60	196,204.45	206,775.70

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	180,234.00	196,205.00	297,113.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	(31,788.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	180,234.00	196,205.00	265,325.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	6.42%
District's Reserve Standard (Section 10B, Line 7):	180,233.60	196,204.45	206,775.70
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(175,173.00)			
Budget Year (2020-21)	(206,557.00)	31,384.00	17.9%	Not Met
1st Subsequent Year (2021-22)	(225,783.00)	19,226.00	9.3%	Met
2nd Subsequent Year (2022-23)	(181,521.00)	(44,262.00)	-19.6%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	57,550.00			
Budget Year (2020-21)	45,550.00	(12,000.00)	-20.9%	Met
1st Subsequent Year (2021-22)	45,550.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	295,550.00	250,000.00	548.8%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	50,000.00			
Budget Year (2020-21)	50,000.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	(50,000.00)	-100.0%	Not Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

It is projected that more contributions will go to Special Education in 2020-21 and increase over the subsequent years. In the 2022-23 projection, all restricted fund balances were expended which reduces the contribution from the general fund in order to increase the unrestricted ending fund balance.

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

Explanation:
(required if NOT met)

A transfer from the capital outlay fund in the amount of \$250,000 is projected in order to meet the 5% reserve for economic uncertainty for the Newcastle Elementary fund and the Newcastle Charter fund. The information in this document only applies to the Newcastle Elementary fund which is also known as the general fund.

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

Explanation:
(required if NOT met)

The transfer to deferred maintenace was removed in the 2021-22 and 2022-23 school year to keep a positive fund balance in 2022-23.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	13	01 NES and 09 NCS	01 NES and 09 NCS	1,033,370
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Compensated Absences		7,000

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

Placer County Treasurer	28	01 NES and 09 NCS	01 NES and 09 NCS	2,799,690
TOTAL:				3,840,060

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	95,776	97,621	99,542	101,537
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Placer County Treasurer	148,471	148,471	148,471	148,471
Total Annual Payments:	244,247	246,092	248,013	250,008
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The increases to the long term debt commitment payments will be funded with the General Fund NES and Charter Fund NCS.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

2. For the district's OPEB:
a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

NESD discontinued paying towards retiree benefits but has 3 employees that were grandfathered in - 2 retired and 1 currently working. Due to this the liability is easy to determine and has been fully funded through a commitment of ending fund balance.

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

Other

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

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

4. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

109,042.00
109,042.00
N/A

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
14,250.00	14,250.00	9,500.00
2	2	1

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

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

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	23.9	23.9	23.9	23.9

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

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

May 08, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

May 08, 2019

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

Yes

If Yes, date of budget revision board adoption:

May 08, 2019

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2021

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Certificated (Non-management) Prior Year Settlements

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

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	15.0	13.3	13.3	13.3

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

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

Jun 26, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 26, 2019

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

Yes

If Yes, date of budget revision board adoption:

Jun 26, 2019

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2021

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year

--	--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

--

Negotiations Not Settled

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

--	--	--	--

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--	--

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Classified (Non-management) Prior Year Settlements

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	11.0	11.0	11.0	11.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No
Total cost of salary settlement	32,723	0	
% change in salary schedule from prior year (may enter text, such as "Reopener")	2.3%	2.3%	

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

With the proposed budget cuts at the State level salary increases will exceed the LCFF funding COLA.

End of School District Budget Criteria and Standards Review

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 645 Kentucky Greens
Date: June 10, 2020

Place: Zoom
Date: June 10, 2020
Time: 06:00 PM

Adoption Date: June 10, 2020

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

Contact person for additional information on the budget reports:

Name: Raenel Toste

Telephone: 916-824-1664

Title: CBO

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

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	n/a	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	n/a	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
				N/A
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,430,378.00	79,491.00	2,509,869.00	1,533,253.00	78,840.00	1,612,093.00	-35.8%
2) Federal Revenue		8100-8299	0.00	129,101.00	129,101.00	0.00	133,009.00	133,009.00	3.0%
3) Other State Revenue		8300-8599	51,362.00	205,466.00	256,828.00	32,976.00	200,910.00	233,886.00	-8.9%
4) Other Local Revenue		8600-8799	506,446.00	356,710.00	863,156.00	319,709.00	380,903.00	700,612.00	-18.8%
5) TOTAL, REVENUES			2,988,186.00	770,768.00	3,758,954.00	1,885,938.00	793,662.00	2,679,600.00	-28.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,177,723.00	344,884.00	1,522,607.00	1,049,977.00	348,417.00	1,398,394.00	-8.2%
2) Classified Salaries		2000-2999	553,542.00	247,610.00	801,152.00	543,152.00	176,821.00	719,973.00	-10.1%
3) Employee Benefits		3000-3999	534,539.00	330,864.00	865,403.00	532,550.00	331,419.00	863,969.00	-0.2%
4) Books and Supplies		4000-4999	133,329.00	46,465.00	179,794.00	38,346.00	46,484.00	84,830.00	-52.8%
5) Services and Other Operating Expenditures		5000-5999	168,393.00	(3,020.00)	165,373.00	240,536.00	117,815.00	358,351.00	116.7%
6) Capital Outlay		6000-6999	59,980.00	0.00	59,980.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	59,460.00	61,075.00	120,535.00	79,240.00	49,915.00	129,155.00	7.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,686,966.00	1,027,878.00	3,714,844.00	2,483,801.00	1,070,871.00	3,554,672.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			301,220.00	(257,110.00)	44,110.00	(597,863.00)	(277,209.00)	(875,072.00)	-2083.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	57,550.00	0.00	57,550.00	45,550.00	0.00	45,550.00	-20.9%
b) Transfers Out		7600-7629	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(175,173.00)	175,173.00	0.00	(206,557.00)	206,557.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(167,623.00)	175,173.00	7,550.00	(211,007.00)	206,557.00	(4,450.00)	-158.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			133,597.00	(81,937.00)	51,660.00	(808,870.00)	(70,652.00)	(879,522.00)	-1802.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,326,083.00	319,262.00	3,645,345.00	3,459,680.00	237,325.00	3,697,005.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,326,083.00	319,262.00	3,645,345.00	3,459,680.00	237,325.00	3,697,005.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,326,083.00	319,262.00	3,645,345.00	3,459,680.00	237,325.00	3,697,005.00	1.4%
2) Ending Balance, June 30 (E + F1e)			3,459,680.00	237,325.00	3,697,005.00	2,650,810.00	166,673.00	2,817,483.00	-23.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	8,996.13	0.00	8,996.13	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	237,325.00	237,325.00	0.00	166,673.00	166,673.00	-29.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	183,050.00	0.00	183,050.00	New
d) Assigned									
Other Assignments		9780	3,264,891.87	0.00	3,264,891.87	2,286,826.00	0.00	2,286,826.00	-30.0%
Library Funds	0000	9780				5,817.00		5,817.00	
STEM Donations	0000	9780				325.00		325.00	
Music Donations	0000	9780				7,924.00		7,924.00	
Chromebook Insurance Fund	0000	9780				1,671.00		1,671.00	
PTC Donation Fund	0000	9780				65,000.00		65,000.00	
Addx271 REU 15% of 20/21 NES/NCS E	0000	9780				908,324.00		908,324.00	
Reserve for Text Book Adoption	0000	9780				85,000.00		85,000.00	
Reserve for future deficits	0000	9780				1,173,926.00		1,173,926.00	
Classroom Technology	0000	9780				30,000.00		30,000.00	
Teacher Salaries	1100	9780				1,305.00		1,305.00	
Teacher Salaries	1400	9780				7,534.00		7,534.00	
Library Funds	0000	9780	5,817.00		5,817.00				
STEM Donations	0000	9780	325.00		325.00				
Music Donations	0000	9780	7,924.00		7,924.00				
Chromebook Insurance Fund	0000	9780	1,671.00		1,671.00				
PTC Donations	0000	9780	65,000.00		65,000.00				
Textbook Adoption	0000	9780	85,000.00		85,000.00				
Addx271 19/20 REU for NES/NCS 15% c	0000	9780	749,095.00		749,095.00				
Reserve for 20/21 Deficit	0000	9780	1,086,089.00		1,086,089.00				
Reserve for 21/22 Deficit	0000	9780	1,258,555.87		1,258,555.87				
Teacher Salaries	1100	9780	5,415.00		5,415.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	185,092.00	0.00	185,092.00	180,234.00	0.00	180,234.00	-2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,768,846.76	(363,680.58)	2,405,166.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	700.00	0.00	700.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	49,790.00	49,790.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	8,996.13	0.00	8,996.13				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,778,542.89	(313,890.58)	2,464,652.31				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	47,007.86	0.00	47,007.86				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			47,007.86	0.00	47,007.86				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,731,535.03	(313,890.58)	2,417,644.45				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,320,822.00	0.00	1,320,822.00	1,206,766.00	0.00	1,206,766.00	-8.6%
Education Protection Account State Aid - Current Year		8012	214,130.00	0.00	214,130.00	217,009.00	0.00	217,009.00	1.3%
State Aid - Prior Years		8019	789,139.00	0.00	789,139.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	7,041.00	0.00	7,041.00	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	394.00	0.00	394.00	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,042,686.00	0.00	1,042,686.00	1,246,568.00	0.00	1,246,568.00	19.6%
Unsecured Roll Taxes		8042	21,980.00	0.00	21,980.00	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	401.00	0.00	401.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	149,623.00	0.00	149,623.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			3,546,216.00	0.00	3,546,216.00	2,670,343.00	0.00	2,670,343.00	-24.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,115,838.00)	0.00	(1,115,838.00)	(1,137,090.00)	0.00	(1,137,090.00)	1.9%
Property Taxes Transfers		8097	0.00	79,491.00	79,491.00	0.00	78,840.00	78,840.00	-0.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,430,378.00	79,491.00	2,509,869.00	1,533,253.00	78,840.00	1,612,093.00	-35.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	83,005.00	83,005.00	0.00	81,524.00	81,524.00	-1.8%
Special Education Discretionary Grants		8182	0.00	10,790.00	10,790.00	0.00	9,800.00	9,800.00	-9.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		23,500.00	23,500.00		18,630.00	18,630.00	-20.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,888.00	3,888.00		3,784.00	3,784.00	-2.7%
Title III, Part A, Immigrant Student Program	4201	8290		210.00	210.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		7,708.00	7,708.00		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	19,271.00	19,271.00	New
TOTAL, FEDERAL REVENUE			0.00	129,101.00	129,101.00	0.00	133,009.00	133,009.00	3.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,992.00	0.00	5,992.00	5,794.00	0.00	5,794.00	-3.3%
Lottery - Unrestricted and Instructional Materials		8560	27,349.00	9,653.00	37,002.00	27,182.00	9,594.00	36,776.00	-0.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,021.00	195,813.00	213,834.00	0.00	191,316.00	191,316.00	-10.5%
TOTAL, OTHER STATE REVENUE			51,362.00	205,466.00	256,828.00	32,976.00	200,910.00	233,886.00	-8.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	108,715.00	0.00	108,715.00	108,715.00	0.00	108,715.00	0.0%
Interest		8660	67,500.00	0.00	67,500.00	30,000.00	0.00	30,000.00	-55.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	190,754.00	175,000.00	365,754.00	180,994.00	155,000.00	335,994.00	-8.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	139,477.00	400.00	139,877.00	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		181,310.00	181,310.00		225,903.00	225,903.00	24.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			506,446.00	356,710.00	863,156.00	319,709.00	380,903.00	700,612.00	-18.8%
TOTAL, REVENUES			2,988,186.00	770,768.00	3,758,954.00	1,885,938.00	793,662.00	2,679,600.00	-28.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	922,338.00	165,008.00	1,087,346.00	790,166.00	170,667.00	960,833.00	-11.6%
Certificated Pupil Support Salaries		1200	8,888.00	45,369.00	54,257.00	0.00	35,879.00	35,879.00	-33.9%
Certificated Supervisors' and Administrators' Salaries		1300	246,497.00	134,507.00	381,004.00	259,811.00	141,871.00	401,682.00	5.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,177,723.00	344,884.00	1,522,607.00	1,049,977.00	348,417.00	1,398,394.00	-8.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	78,138.00	164,839.00	242,977.00	72,789.00	98,622.00	171,411.00	-29.5%
Classified Support Salaries		2200	91,251.00	81,811.00	173,062.00	73,384.00	78,199.00	151,583.00	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	151,538.00	0.00	151,538.00	160,106.00	0.00	160,106.00	5.7%
Clerical, Technical and Office Salaries		2400	214,810.00	0.00	214,810.00	221,243.00	0.00	221,243.00	3.0%
Other Classified Salaries		2900	17,805.00	960.00	18,765.00	15,630.00	0.00	15,630.00	-16.7%
TOTAL, CLASSIFIED SALARIES			553,542.00	247,610.00	801,152.00	543,152.00	176,821.00	719,973.00	-10.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	199,200.00	195,656.00	394,856.00	192,686.00	199,964.00	392,650.00	-0.6%
PERS		3201-3202	106,678.00	47,703.00	154,381.00	123,359.00	40,069.00	163,428.00	5.9%
OASDI/Medicare/Alternative		3301-3302	56,300.00	23,099.00	79,399.00	54,288.00	18,128.00	72,416.00	-8.8%
Health and Welfare Benefits		3401-3402	142,352.00	59,077.00	201,429.00	128,787.00	68,261.00	197,048.00	-2.2%
Unemployment Insurance		3501-3502	821.00	284.00	1,105.00	769.00	257.00	1,026.00	-7.1%
Workers' Compensation		3601-3602	12,557.00	4,320.00	16,877.00	12,163.00	4,015.00	16,178.00	-4.1%
OPEB, Allocated		3701-3702	9,086.00	0.00	9,086.00	14,250.00	0.00	14,250.00	56.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,545.00	725.00	8,270.00	6,248.00	725.00	6,973.00	-15.7%
TOTAL, EMPLOYEE BENEFITS			534,539.00	330,864.00	865,403.00	532,550.00	331,419.00	863,969.00	-0.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,200.00	460.00	4,660.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	52,443.00	45,622.00	98,065.00	34,426.00	45,984.00	80,410.00	-18.0%
Noncapitalized Equipment		4400	76,686.00	383.00	77,069.00	3,920.00	500.00	4,420.00	-94.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			133,329.00	46,465.00	179,794.00	38,346.00	46,484.00	84,830.00	-52.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,995.00	4,700.00	21,695.00	15,698.00	1,900.00	17,598.00	-18.9%
Dues and Memberships		5300	12,133.00	1,250.00	13,383.00	10,605.00	1,150.00	11,755.00	-12.2%
Insurance		5400 - 5450	15,851.00	0.00	15,851.00	23,053.00	0.00	23,053.00	45.4%
Operations and Housekeeping Services		5500	85,877.00	0.00	85,877.00	85,570.00	0.00	85,570.00	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,820.00	770.00	20,590.00	26,860.00	702.00	27,562.00	33.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(223,070.00)	(95,175.00)	(318,245.00)	(88,070.00)	0.00	(88,070.00)	-72.3%
Professional/Consulting Services and Operating Expenditures		5800	238,831.00	85,435.00	324,266.00	164,270.00	114,063.00	278,333.00	-14.2%
Communications		5900	1,956.00	0.00	1,956.00	2,550.00	0.00	2,550.00	30.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			168,393.00	(3,020.00)	165,373.00	240,536.00	117,815.00	358,351.00	116.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	15,400.00	0.00	15,400.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	44,580.00	0.00	44,580.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,980.00	0.00	59,980.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	4,440.00	4,440.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	8,639.00	8,639.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	29,095.00	21,580.00	50,675.00	37,433.00	20,726.00	58,159.00	14.8%
Other Debt Service - Principal		7439	30,365.00	26,416.00	56,781.00	41,807.00	29,189.00	70,996.00	25.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,460.00	61,075.00	120,535.00	79,240.00	49,915.00	129,155.00	7.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,686,966.00	1,027,878.00	3,714,844.00	2,483,801.00	1,070,871.00	3,554,672.00	-4.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	57,550.00	0.00	57,550.00	45,550.00	0.00	45,550.00	-20.9%
(a) TOTAL, INTERFUND TRANSFERS IN			57,550.00	0.00	57,550.00	45,550.00	0.00	45,550.00	-20.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(175,173.00)	175,173.00	0.00	(206,557.00)	206,557.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(175,173.00)	175,173.00	0.00	(206,557.00)	206,557.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(167,623.00)	175,173.00	7,550.00	(211,007.00)	206,557.00	(4,450.00)	-158.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,430,378.00	79,491.00	2,509,869.00	1,533,253.00	78,840.00	1,612,093.00	-35.8%
2) Federal Revenue		8100-8299	0.00	129,101.00	129,101.00	0.00	133,009.00	133,009.00	3.0%
3) Other State Revenue		8300-8599	51,362.00	205,466.00	256,828.00	32,976.00	200,910.00	233,886.00	-8.9%
4) Other Local Revenue		8600-8799	506,446.00	356,710.00	863,156.00	319,709.00	380,903.00	700,612.00	-18.8%
5) TOTAL REVENUES			2,988,186.00	770,768.00	3,758,954.00	1,885,938.00	793,662.00	2,679,600.00	-28.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,408,886.00	595,841.00	2,004,727.00	1,187,950.00	633,420.00	1,821,370.00	-9.1%
2) Instruction - Related Services	2000-2999		70,580.00	170,375.00	240,955.00	57,160.00	181,349.00	238,509.00	-1.0%
3) Pupil Services	3000-3999		92,531.00	135,283.00	227,814.00	75,424.00	143,115.00	218,539.00	-4.1%
4) Ancillary Services	4000-4999		15,327.00	0.00	15,327.00	15,640.00	0.00	15,640.00	2.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		646,713.00	1,245.00	647,958.00	801,361.00	600.00	801,961.00	23.8%
8) Plant Services	8000-8999		393,469.00	64,059.00	457,528.00	267,026.00	62,472.00	329,498.00	-28.0%
9) Other Outgo	9000-9999	Except 7600-7699	59,460.00	61,075.00	120,535.00	79,240.00	49,915.00	129,155.00	7.2%
10) TOTAL EXPENDITURES			2,686,966.00	1,027,878.00	3,714,844.00	2,483,801.00	1,070,871.00	3,554,672.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			301,220.00	(257,110.00)	44,110.00	(597,863.00)	(277,209.00)	(875,072.00)	-2083.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	57,550.00	0.00	57,550.00	45,550.00	0.00	45,550.00	-20.9%
b) Transfers Out		7600-7629	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(175,173.00)	175,173.00	0.00	(206,557.00)	206,557.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(167,623.00)	175,173.00	7,550.00	(211,007.00)	206,557.00	(4,450.00)	-158.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			133,597.00	(81,937.00)	51,660.00	(808,870.00)	(70,652.00)	(879,522.00)	-1802.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,326,083.00	319,262.00	3,645,345.00	3,459,680.00	237,325.00	3,697,005.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,326,083.00	319,262.00	3,645,345.00	3,459,680.00	237,325.00	3,697,005.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,326,083.00	319,262.00	3,645,345.00	3,459,680.00	237,325.00	3,697,005.00	1.4%
2) Ending Balance, June 30 (E + F1e)			3,459,680.00	237,325.00	3,697,005.00	2,650,810.00	166,673.00	2,817,483.00	-23.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	8,996.13	0.00	8,996.13	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	237,325.00	237,325.00	0.00	166,673.00	166,673.00	-29.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	183,050.00	0.00	183,050.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,264,891.87	0.00	3,264,891.87	2,286,826.00	0.00	2,286,826.00	-30.0%
Library Funds	0000	9780				5,817.00		5,817.00	
STEM Donations	0000	9780				325.00		325.00	
Music Donations	0000	9780				7,924.00		7,924.00	
Chromebook Insurance Fund	0000	9780				1,671.00		1,671.00	
PTC Donation Fund	0000	9780				65,000.00		65,000.00	
Addx271 REU 15% of 20/21 NES/NCS	0000	9780				908,324.00		908,324.00	
Reserve for Text Book Adoption	0000	9780				85,000.00		85,000.00	
Reserve for future deficits	0000	9780				1,173,926.00		1,173,926.00	
Classroom Technology	0000	9780				30,000.00		30,000.00	
Teacher Salaries	1100	9780				1,305.00		1,305.00	
Teacher Salaries	1400	9780				7,534.00		7,534.00	
Library Funds	0000	9780	5,817.00		5,817.00				
STEM Donations	0000	9780	325.00		325.00				
Music Donations	0000	9780	7,924.00		7,924.00				
Chromebook Insurance Fund	0000	9780	1,671.00		1,671.00				
PTC Donations	0000	9780	65,000.00		65,000.00				
Textbook Adoption	0000	9780	85,000.00		85,000.00				
Addx271 19/20 REU for NES/NCS 15%	0000	9780	749,095.00		749,095.00				
Reserve for 20/21 Deficit	0000	9780	1,086,089.00		1,086,089.00				
Reserve for 21/22 Deficit	0000	9780	1,258,555.87		1,258,555.87				
Teacher Salaries	1100	9780	5,415.00		5,415.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	185,092.00	0.00	185,092.00	180,234.00	0.00	180,234.00	-2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	0.00	10,571.00
6300	Lottery: Instructional Materials	3,933.00	3,933.00
6500	Special Education	0.00	1.00
6512	Special Ed: Mental Health Services	216,596.00	139,631.00
7311	Classified School Employee Professional Development Block Grant	1,933.00	1,933.00
7510	Low-Performing Students Block Grant	14,863.00	10,603.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	1.00
Total, Restricted Balance		<u>237,325.00</u>	<u>166,673.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,343,516.00	2,170,029.00	-7.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	154,436.00	163,775.00	6.0%
4) Other Local Revenue		8600-8799	5,500.00	6,000.00	9.1%
5) TOTAL, REVENUES			2,503,452.00	2,339,804.00	-6.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	994,882.00	1,159,749.00	16.6%
2) Classified Salaries		2000-2999	269,829.00	285,460.00	5.8%
3) Employee Benefits		3000-3999	476,200.00	563,425.00	18.3%
4) Books and Supplies		4000-4999	90,742.00	56,828.00	-37.4%
5) Services and Other Operating Expenditures		5000-5999	542,752.00	316,500.00	-41.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	138,669.00	118,858.00	-14.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,513,074.00	2,500,820.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,622.00)	(161,016.00)	1573.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,550.00	45,550.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,550.00)	(45,550.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,172.00)	(206,566.00)	274.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	336,301.00	281,129.00	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			336,301.00	281,129.00	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			336,301.00	281,129.00	-16.4%
2) Ending Balance, June 30 (E + F1e)			281,129.00	74,563.00	-73.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	250.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			35,533.00	30,583.00	-13.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	245,346.00	43,980.00	-82.1%
Reserve Towards Future Deficits	0000	9780		42,118.00	
Teacher Salaries	1100	9780		1,862.00	
REU for future deficits	0000	9780	240,431.00		
Teacher Salaries	1100	9780	4,915.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	638,909.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	250.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			639,159.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	219.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			219.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			638,940.81		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,823,063.00	1,652,898.00	-9.3%
Education Protection Account State Aid - Current Year		8012	341,974.00	345,868.00	1.1%
State Aid - Prior Years		8019	(99,457.00)	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	277,936.00	171,263.00	-38.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,343,516.00	2,170,029.00	-7.4%
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

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	4,560.00	4,703.00	3.1%
Lottery - Unrestricted and Instructional Materials		8560	57,090.00	56,722.00	-0.6%
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	92,786.00	102,350.00	10.3%
TOTAL, OTHER STATE REVENUE			154,436.00	163,775.00	6.0%

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	5,500.00	6,000.00	9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,500.00	6,000.00	9.1%
TOTAL, REVENUES			2,503,452.00	2,339,804.00	-6.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	799,804.00	957,491.00	19.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	195,078.00	202,258.00	3.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			994,882.00	1,159,749.00	16.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	18,669.00	18,730.00	0.3%
Classified Support Salaries		2200	63,887.00	72,228.00	13.1%
Classified Supervisors' and Administrators' Salaries		2300	153,855.00	158,163.00	2.8%
Clerical, Technical and Office Salaries		2400	33,418.00	36,339.00	8.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			269,829.00	285,460.00	5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	257,120.00	315,352.00	22.6%
PERS		3201-3202	52,854.00	64,423.00	21.9%
OASDI/Medicare/Alternative		3301-3302	33,536.00	37,382.00	11.5%
Health and Welfare Benefits		3401-3402	119,518.00	131,823.00	10.3%
Unemployment Insurance		3501-3502	606.00	703.00	16.0%
Workers' Compensation		3601-3602	9,208.00	11,090.00	20.4%
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	3,358.00	2,652.00	-21.0%
TOTAL, EMPLOYEE BENEFITS			476,200.00	563,425.00	18.3%
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	60,401.00	54,598.00	-9.6%
Noncapitalized Equipment		4400	30,341.00	2,230.00	-92.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			90,742.00	56,828.00	-37.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,302.00	60.00	-98.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	27,000.00	34,500.00	27.8%
Operations and Housekeeping Services		5500	68,860.00	77,825.00	13.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,125.00	23,190.00	-7.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	318,245.00	88,070.00	-72.3%
Professional/Consulting Services and Operating Expenditures		5800	99,220.00	92,855.00	-6.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			542,752.00	316,500.00	-41.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	67,819.00	56,149.00	-17.2%
Other Debt Service - Principal		7439	70,850.00	62,709.00	-11.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			138,669.00	118,858.00	-14.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,513,074.00	2,500,820.00	-0.5%

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	45,550.00	45,550.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,550.00	45,550.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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)			(45,550.00)	(45,550.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,343,516.00	2,170,029.00	-7.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	154,436.00	163,775.00	6.0%
4) Other Local Revenue		8600-8799	5,500.00	6,000.00	9.1%
5) TOTAL, REVENUES			2,503,452.00	2,339,804.00	-6.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,173,498.00	1,345,979.00	14.7%
2) Instruction - Related Services	2000-2999		394,235.00	308,906.00	-21.6%
3) Pupil Services	3000-3999		22,891.00	23,220.00	1.4%
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		446,467.00	331,139.00	-25.8%
8) Plant Services	8000-8999		337,314.00	372,718.00	10.5%
9) Other Outgo	9000-9999	Except 7600-7699	138,669.00	118,858.00	-14.3%
10) TOTAL, EXPENDITURES			2,513,074.00	2,500,820.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,622.00)	(161,016.00)	1573.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,550.00	45,550.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,550.00)	(45,550.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,172.00)	(206,566.00)	274.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			9791 336,301.00	281,129.00	-16.4%
b) Audit Adjustments			9793 0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			336,301.00	281,129.00	-16.4%
d) Other Restatements			9795 0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			336,301.00	281,129.00	-16.4%
2) Ending Balance, June 30 (E + F1e)			281,129.00	74,563.00	-73.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			9711 0.00	0.00	0.0%
Stores			9712 0.00	0.00	0.0%
Prepaid Items			9713 250.00	0.00	-100.0%
All Others			9719 0.00	0.00	0.0%
b) Restricted			9740 35,533.00	30,583.00	-13.9%
c) Committed					
Stabilization Arrangements			9750 0.00	0.00	0.0%
Other Commitments (by Resource/Object)			9760 0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			9780 245,346.00	43,980.00	-82.1%
Reserve Towards Future Deficits			0000 9780	42,118.00	
Teacher Salaries			1100 9780	1,862.00	
REU for future deficits			0000 9780	240,431.00	
Teacher Salaries			1100 9780	4,915.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			9789 0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790 0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	4,087.00	7,319.00
7311	Classified School Employee Professional Development Block	1,683.00	1,683.00
7388	SB 117 COVID-19 LEA Response Funds	4,793.00	4,793.00
7510	Low-Performing Students Block Grant	24,970.00	16,788.00
Total, Restricted Balance		<u>35,533.00</u>	<u>30,583.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,000.00	71,000.00	12.7%
3) Other State Revenue		8300-8599	6,200.00	5,300.00	-14.5%
4) Other Local Revenue		8600-8799	70,474.00	58,150.00	-17.5%
5) TOTAL, REVENUES			139,674.00	134,450.00	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,158.00	52,425.00	-9.9%
3) Employee Benefits		3000-3999	22,508.00	18,719.00	-16.8%
4) Books and Supplies		4000-4999	69,900.00	61,765.00	-11.6%
5) Services and Other Operating Expenditures		5000-5999	8,600.00	8,250.00	-4.1%
6) Capital Outlay		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, EXPENDITURES			159,166.00	141,159.00	-11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,492.00)	(6,709.00)	-65.6%
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 FUND BALANCE (C + D4)			(19,492.00)	(6,709.00)	-65.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,126.00	14,634.00	-57.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,126.00	14,634.00	-57.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,126.00	14,634.00	-57.1%
2) Ending Balance, June 30 (E + F1e)			14,634.00	7,925.00	-45.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	3,562.75	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,071.25	7,925.00	-28.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,560.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	3,562.75		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,123.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			16,123.27		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	63,000.00	71,000.00	12.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			63,000.00	71,000.00	12.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,200.00	5,300.00	-14.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,200.00	5,300.00	-14.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	70,000.00	58,000.00	-17.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	350.00	150.00	-57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	124.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			70,474.00	58,150.00	-17.5%
TOTAL, REVENUES			139,674.00	134,450.00	-3.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	15,943.00	19,353.00	21.4%
Classified Supervisors' and Administrators' Salaries		2300	42,215.00	33,072.00	-21.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,158.00	52,425.00	-9.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,358.00	10,567.00	2.0%
OASDI/Medicare/Alternative		3301-3302	4,351.00	4,010.00	-7.8%
Health and Welfare Benefits		3401-3402	7,260.00	3,600.00	-50.4%
Unemployment Insurance		3501-3502	28.00	27.00	-3.6%
Workers' Compensation		3601-3602	432.00	414.00	-4.2%
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	79.00	101.00	27.8%
TOTAL, EMPLOYEE BENEFITS			22,508.00	18,719.00	-16.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,600.00	4,600.00	-17.9%
Noncapitalized Equipment		4400	5,800.00	4,165.00	-28.2%
Food		4700	58,500.00	53,000.00	-9.4%
TOTAL, BOOKS AND SUPPLIES			69,900.00	61,765.00	-11.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	250.00	-16.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,300.00	8,000.00	-3.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,600.00	8,250.00	-4.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			159,166.00	141,159.00	-11.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,000.00	71,000.00	12.7%
3) Other State Revenue		8300-8599	6,200.00	5,300.00	-14.5%
4) Other Local Revenue		8600-8799	70,474.00	58,150.00	-17.5%
5) TOTAL, REVENUES			139,674.00	134,450.00	-3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		157,966.00	141,159.00	-10.6%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,200.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			159,166.00	141,159.00	-11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(19,492.00)	(6,709.00)	-65.6%
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 FUND BALANCE (C + D4)			(19,492.00)	(6,709.00)	-65.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,126.00	14,634.00	-57.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,126.00	14,634.00	-57.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,126.00	14,634.00	-57.1%
2) Ending Balance, June 30 (E + F1e)			14,634.00	7,925.00	-45.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	3,562.75	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,071.25	7,925.00	-28.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	11,071.25	7,925.00
Total, Restricted Balance		11,071.25	7,925.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	4,800.00	-4.0%
5) TOTAL, REVENUES			5,000.00	4,800.00	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	98,300.00	30,500.00	-69.0%
6) Capital Outlay		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, EXPENDITURES			98,300.00	30,500.00	-69.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,300.00)	(25,700.00)	-72.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,300.00)	24,300.00	-156.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	352,065.00	308,765.00	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			352,065.00	308,765.00	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			352,065.00	308,765.00	-12.3%
2) Ending Balance, June 30 (E + F1e)			308,765.00	333,065.00	7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	308,765.00	333,065.00	7.9%
2021-2022 Deferred Maintenance	0000	9780		72,300.00	
2022-2023 Deferred Maintenance	0000	9780		46,800.00	
2023-2024 Deferred Maintenance	0000	9780		46,800.00	
2024-2025 Deferred Maintenance	0000	9780		72,300.00	
Future Deferred Maintenance	0000	9780		94,865.00	
2020-21 Deferred Maintenance	0000	9780	45,900.00		
2021-22 Deferred Maintenance	0000	9780	72,300.00		
2022-23 Deferred Maintenance	0000	9780	46,800.00		
2023-24 Deferred Maintenance	0000	9780	46,800.00		
Future Deferred Maintenance	0000	9780	96,965.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	270,172.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			270,172.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			270,172.19		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	4,800.00	-4.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	4,800.00	-4.0%
TOTAL, REVENUES			5,000.00	4,800.00	-4.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	98,300.00	30,500.00	-69.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			98,300.00	30,500.00	-69.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			98,300.00	30,500.00	-69.0%

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	50,000.00	50,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	4,800.00	-4.0%
5) TOTAL, REVENUES			5,000.00	4,800.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		98,300.00	30,500.00	-69.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			98,300.00	30,500.00	-69.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(93,300.00)	(25,700.00)	-72.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,300.00)	24,300.00	-156.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	352,065.00	308,765.00	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			352,065.00	308,765.00	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			352,065.00	308,765.00	-12.3%
2) Ending Balance, June 30 (E + F1e)			308,765.00	333,065.00	7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	308,765.00	333,065.00	7.9%
2021-2022 Deferred Maintenance	0000	9780		72,300.00	
2022-2023 Deferred Maintenance	0000	9780		46,800.00	
2023-2024 Deferred Maintenance	0000	9780		46,800.00	
2024-2025 Deferred Maintenance	0000	9780		72,300.00	
Future Deferred Maintenance	0000	9780		94,865.00	
2020-21 Deferred Maintenance	0000	9780	45,900.00		
2021-22 Deferred Maintenance	0000	9780	72,300.00		
2022-23 Deferred Maintenance	0000	9780	46,800.00		
2023-24 Deferred Maintenance	0000	9780	46,800.00		
Future Deferred Maintenance	0000	9780	96,965.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,295.00	3,200.00	-90.4%
5) TOTAL, REVENUES			33,295.00	3,200.00	-90.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,295.00	3,200.00	-65.6%
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 FUND BALANCE (C + D4)			9,295.00	3,200.00	-65.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,705.00	18,000.00	106.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,705.00	18,000.00	106.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,705.00	18,000.00	106.8%
2) Ending Balance, June 30 (E + F1e)			18,000.00	21,200.00	17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			17,256.00	20,456.00	18.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	744.00	744.00	0.0%
Projects Related to Enrollment Growth	0000	9780		744.00	
Projects Related to Enrollment Growth	0000	9780	744.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,599.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,599.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			24,599.86		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	550.00	200.00	-63.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	32,745.00	3,000.00	-90.8%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,295.00	3,200.00	-90.4%
TOTAL, REVENUES			33,295.00	3,200.00	-90.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,000.00	0.00	-100.0%

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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,295.00	3,200.00	-90.4%
5) TOTAL, REVENUES			33,295.00	3,200.00	-90.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,000.00	0.00	-100.0%
8) Plant Services	8000-8999		14,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			9,295.00	3,200.00	-65.6%
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 FUND BALANCE (C + D4)			9,295.00	3,200.00	-65.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,705.00	18,000.00	106.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,705.00	18,000.00	106.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,705.00	18,000.00	106.8%
2) Ending Balance, June 30 (E + F1e)			18,000.00	21,200.00	17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			17,256.00	20,456.00	18.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	744.00	744.00	0.0%
Projects Related to Enrollment Growth	0000	9780		744.00	
Projects Related to Enrollment Growth	0000	9780	744.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	17,256.00	20,456.00
Total, Restricted Balance		<u>17,256.00</u>	<u>20,456.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,530.00	9,000.00	5.5%
5) TOTAL, REVENUES			8,530.00	9,000.00	5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,905.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,829,434.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,930,339.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,921,809.00)	9,000.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,000.00	0.00	-100.0%
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			(12,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,933,809.00)	9,000.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,449,018.00	515,209.00	-85.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,449,018.00	515,209.00	-85.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,449,018.00	515,209.00	-85.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	515,209.00	524,209.00	1.7%
Reserve for Economic Uncertainties	0000	9780		524,209.00	
Reserve for Economic Uncertainty	0000	9780	515,209.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	522,610.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			522,610.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	153.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			153.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			522,456.73		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,530.00	9,000.00	5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,530.00	9,000.00	5.5%
TOTAL, REVENUES			8,530.00	9,000.00	5.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,905.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,905.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,824,834.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,600.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,829,434.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,930,339.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,530.00	9,000.00	5.5%
5) TOTAL, REVENUES			8,530.00	9,000.00	5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,930,339.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,930,339.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,921,809.00)	9,000.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,000.00	0.00	-100.0%
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			(12,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,933,809.00)	9,000.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,449,018.00	515,209.00	-85.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,449,018.00	515,209.00	-85.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,449,018.00	515,209.00	-85.1%
2) Ending Balance, June 30 (E + F1e)			515,209.00	524,209.00	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	515,209.00	524,209.00	1.7%
Reserve for Economic Uncertainties	0000	9780		524,209.00	
Reserve for Economic Uncertainty	0000	9780	515,209.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

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)	177.66	177.66	177.66	180.05	180.05	180.05
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)	177.66	177.66	177.66	180.05	180.05	180.05
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)	177.66	177.66	177.66	180.05	180.05	180.05
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	275.08	275.08	275.08	278.94	278.94	278.99
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)	275.08	275.08	275.08	278.94	278.94	278.99
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	275.08	275.08	275.08	278.94	278.94	278.99

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			3,697,005.00	3,536,515.00	3,251,664.00	3,020,305.00	2,829,304.00	2,595,776.00	3,005,323.00	2,775,195.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	60,338.00	60,338.00	162,862.00	108,609.00	108,609.00	162,862.00	108,609.00	108,609.00
	8020-8079	Property Taxes	8,184.00			20,571.00		600,000.00		
	8080-8099	Miscellaneous Funds	0.00	(68,225.00)	(136,451.00)	(90,967.00)	(90,967.00)	(90,967.00)	(90,967.00)	(90,967.00)
	8100-8299	Federal Revenue				8,000.00				7,000.00
	8300-8599	Other State Revenue			9,194.00	24,750.00	5,794.00	9,194.00	9,194.00	8,956.00
	8600-8799	Other Local Revenue	2,500.00	23,036.00	23,036.00	23,036.00	23,036.00	73,036.00	23,036.00	23,036.00
	8910-8929	Interfund Transfers In								
	8930-8979	All Other Financing Sources								
TOTAL RECEIPTS			71,022.00	15,149.00	58,641.00	93,999.00	46,472.00	754,125.00	49,872.00	56,634.00
C. DISBURSEMENTS										
	1000-1999	Certificated Salaries	76,800.00	119,500.00	119,500.00	119,500.00	119,500.00	119,500.00	119,500.00	119,500.00
	2000-2999	Classified Salaries	28,480.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00
	3000-3999	Employee Benefits	29,654.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00
	4000-4999	Books and Supplies	7,000.00	15,000.00	10,000.00	5,000.00	5,000.00	5,000.00	5,000.00	8,830.00
	5000-5999	Services	25,000.00	40,000.00	35,000.00	35,000.00	30,000.00	30,000.00	30,000.00	30,000.00
	6000-6599	Capital Outlay								
	7000-7499	Other Outgo	64,578.00					64,578.00		
	7600-7629	Interfund Transfers Out								
	7630-7699	All Other Financing Uses								
TOTAL DISBURSEMENTS			231,512.00	300,000.00	290,000.00	285,000.00	280,000.00	344,578.00	280,000.00	283,830.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury								
	9200-9299	Accounts Receivable								
	9310	Due From Other Funds								
	9320	Stores								
	9330	Prepaid Expenditures								
	9340	Other Current Assets								
	9490	Deferred Outflows of Resources								
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable								
	9610	Due To Other Funds								
	9640	Current Loans								
	9650	Unearned Revenues								
	9690	Deferred Inflows of Resources								
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910	Suspense Clearing		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)			(160,490.00)	(284,851.00)	(231,359.00)	(191,001.00)	(233,528.00)	409,547.00	(230,128.00)	(227,196.00)
F. ENDING CASH (A + E)			3,536,515.00	3,251,664.00	3,020,305.00	2,829,304.00	2,595,776.00	3,005,323.00	2,775,195.00	2,547,999.00
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		2,547,999.00	2,344,058.00	2,570,486.00	2,217,341.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	162,862.00	54,305.00	0.00	54,252.00	271,520.00		1,423,775.00	1,423,775.00
Property Taxes	8020-8079		507,169.00		110,644.00	0.00		1,246,568.00	1,246,568.00
Miscellaneous Funds	8080-8099	(159,033.00)	(106,182.00)	(106,181.00)	(106,183.00)	78,840.00		(1,058,250.00)	(1,058,250.00)
Federal Revenue	8100-8299		8,000.00			110,009.00		133,009.00	133,009.00
Other State Revenue	8300-8599	9,194.00	12,100.00		9,194.00	136,316.00		233,886.00	233,886.00
Other Local Revenue	8600-8799	73,036.00	23,036.00	23,036.00	23,036.00	344,716.00		700,612.00	700,612.00
Interfund Transfers In	8910-8929				45,550.00			45,550.00	45,550.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		86,059.00	498,428.00	(83,145.00)	136,493.00	941,401.00	0.00	2,725,150.00	2,725,150.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	119,500.00	119,500.00	119,500.00	119,500.00	7,094.00		1,398,394.00	1,398,394.00
Classified Salaries	2000-2999	62,500.00	62,500.00	62,500.00	62,500.00	3,993.00		719,973.00	719,973.00
Employee Benefits	3000-3999	63,000.00	63,000.00	63,000.00	63,000.00	141,316.00		863,970.00	863,969.00
Books and Supplies	4000-4999	10,000.00	7,000.00	5,000.00	2,000.00			84,830.00	84,830.00
Services	5000-5999	35,000.00	20,000.00	20,000.00	20,000.00	8,351.00		358,351.00	358,351.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							129,156.00	129,155.00
Interfund Transfers Out	7600-7629					50,000.00		50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		290,000.00	272,000.00	270,000.00	267,000.00	210,754.00	0.00	3,604,674.00	3,604,672.00
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)		(203,941.00)	226,428.00	(353,145.00)	(130,507.00)	730,647.00	0.00	(879,524.00)	(879,522.00)
F. ENDING CASH (A + E)		2,344,058.00	2,570,486.00	2,217,341.00	2,086,834.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,817,481.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			2,086,834.00	1,712,002.00	1,406,283.00	2,104,185.00	1,888,531.00	1,624,306.00	2,009,509.00	1,730,284.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		60,857.00	60,857.00	163,826.00	109,543.00	109,543.00	163,826.00	109,543.00	109,543.00
	8020-8079		8,184.00			20,571.00		600,000.00		
	8080-8099			(69,576.00)	(139,152.00)	(92,768.00)	(92,768.00)	(92,768.00)	(92,768.00)	(92,768.00)
	8100-8299				10,000.00	8,000.00				7,000.00
	8300-8599				13,827.00	26,000.00	6,000.00	23,722.00	0.00	0.00
	8600-8799		3,000.00	25,000.00	25,000.00	25,000.00	25,000.00	75,000.00	25,000.00	25,000.00
	8910-8929									
	8930-8979									
TOTAL RECEIPTS			72,041.00	16,281.00	73,501.00	96,346.00	47,775.00	769,780.00	41,775.00	48,775.00
C. DISBURSEMENTS										
	1000-1999		76,800.00	121,000.00	121,000.00	121,000.00	121,000.00	121,000.00	121,000.00	121,000.00
	2000-2999		24,480.00	64,500.00	64,500.00	64,500.00	64,500.00	64,500.00	65,500.00	65,500.00
	3000-3999		38,261.00	66,500.00	66,500.00	66,500.00	66,500.00	66,500.00	66,500.00	66,500.00
	4000-4999		7,000.00	15,000.00	10,000.00	5,000.00	5,000.00	5,000.00	5,000.00	8,830.00
	5000-5999		25,000.00	55,000.00	55,000.00	55,000.00	55,000.00	63,000.00	63,000.00	63,000.00
	6000-6599									
	7000-7499		64,578.00					64,577.00		
	7600-7629									
	7630-7699									
TOTAL DISBURSEMENTS			236,119.00	322,000.00	317,000.00	312,000.00	312,000.00	384,577.00	321,000.00	324,830.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199									
	9200-9299	941,401.00			941,401.00					
	9310									
	9320									
	9330									
	9340									
	9490									
SUBTOTAL			941,401.00	0.00	941,401.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	210,754.00	210,754.00	0.00						
	9610									
	9640									
	9650									
	9690									
SUBTOTAL			210,754.00	210,754.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910									
TOTAL BALANCE SHEET ITEMS			730,647.00	(210,754.00)	941,401.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(374,832.00)	(305,719.00)	697,902.00	(215,654.00)	(264,225.00)	385,203.00	(279,225.00)	(276,055.00)
F. ENDING CASH (A + E)			1,712,002.00	1,406,283.00	2,104,185.00	1,888,531.00	1,624,306.00	2,009,509.00	1,730,284.00	1,454,229.00
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		1,454,229.00	1,226,700.00	1,465,629.00	1,179,889.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	163,826.00	109,543.00	109,543.00	163,824.00	0.00		1,434,274.00	1,434,274.00
Property Taxes	8020-8079		507,169.00		135,575.00	78,840.00		1,350,339.00	1,350,339.00
Miscellaneous Funds	8080-8099	(162,182.00)	(108,283.00)	(108,283.00)	(108,285.00)			(1,159,601.00)	(1,159,601.00)
Federal Revenue	8100-8299		8,000.00		8,000.00	72,738.00		113,738.00	113,738.00
Other State Revenue	8300-8599	13,827.00	12,500.00		13,827.00	136,316.00		246,019.00	246,019.00
Other Local Revenue	8600-8799	75,000.00	25,000.00	25,000.00	25,000.00	227,001.00		605,001.00	605,001.00
Interfund Transfers In	8910-8929					45,550.00		45,550.00	45,550.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		90,471.00	553,929.00	26,260.00	237,941.00	560,445.00	0.00	2,635,320.00	2,635,320.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	121,000.00	121,000.00	121,000.00	121,000.00	7,795.00		1,415,595.00	1,415,595.00
Classified Salaries	2000-2999	65,500.00	65,500.00	64,500.00	64,500.00	5,896.00		743,876.00	743,876.00
Employee Benefits	3000-3999	66,500.00	66,500.00	66,500.00	66,500.00	136,316.00		906,077.00	906,077.00
Books and Supplies	4000-4999	10,000.00	7,000.00	5,000.00	2,000.00			84,830.00	84,830.00
Services	5000-5999	55,000.00	55,000.00	55,000.00	25,000.00	20,556.00		644,556.00	644,556.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							129,155.00	129,155.00
Interfund Transfers Out	7600-7629					0.00		0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		318,000.00	315,000.00	312,000.00	279,000.00	170,563.00	0.00	3,924,089.00	3,924,089.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							941,401.00	
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	941,401.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							210,754.00	
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	210,754.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	730,647.00	
E. NET INCREASE/DECREASE (B - C + D)		(227,529.00)	238,929.00	(285,740.00)	(41,059.00)	389,882.00	0.00	(558,122.00)	(1,288,769.00)
F. ENDING CASH (A + E)		1,226,700.00	1,465,629.00	1,179,889.00	1,138,830.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,528,712.00	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Raenel Toste

Title: CBO

Telephone: 916-824-1664

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,522,607.00	301	153,422.00	303	1,369,185.00	305	64,158.00		307	1,305,027.00	309
2000 - Classified Salaries	801,152.00	311	189,296.00	313	611,856.00	315	56,430.00		317	555,426.00	319
3000 - Employee Benefits	865,403.00	321	108,028.00	323	757,375.00	325	38,467.00		327	718,908.00	329
4000 - Books, Supplies Equip Replace. (6500)	179,794.00	331	0.00	333	179,794.00	335	12,735.00		337	167,059.00	339
5000 - Services. . . & 7300 - Indirect Costs	165,373.00	341	(92,875.00)	343	258,248.00	345	99,774.00		347	158,474.00	349
TOTAL					3,176,458.00	365			TOTAL	2,904,894.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	1,079,846.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	236,527.00 380
3. STRS.		3101 & 3102	320,489.00 382
4. PERS.		3201 & 3202	48,694.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	33,881.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	129,667.00 385
7. Unemployment Insurance.		3501 & 3502	637.00 390
8. Workers' Compensation Insurance.		3601 & 3602	9,728.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	4,272.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			1,863,741.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			1,863,741.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.16%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.16%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2,904,894.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,398,394.00	301	161,976.00	303	1,236,418.00	305	61,715.00		307	1,174,703.00	309
2000 - Classified Salaries	719,973.00	311	198,222.00	313	521,751.00	315	53,221.00		317	468,530.00	319
3000 - Employee Benefits	863,969.00	321	126,505.00	323	737,464.00	325	45,968.00		327	691,496.00	329
4000 - Books, Supplies Equip Replace. (6500)	84,830.00	331	0.00	333	84,830.00	335	10,394.00		337	74,436.00	339
5000 - Services... & 7300 - Indirect Costs	358,351.00	341	600.00	343	357,751.00	345	118,613.00		347	239,138.00	349
TOTAL					2,938,214.00	365			TOTAL	2,648,303.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.46%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.46%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2,648,303.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 379,305.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,541,682.00

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) 8.35%

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)	322,598.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	136,015.00
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)	61,360.98
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)	519,973.98
9. Carry-Forward Adjustment (Part IV, Line F)	43,491.80
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	563,465.78

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,178,225.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	635,190.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	250,705.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	15,327.00
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)	374,681.00
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)	261,131.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	673,501.02
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. 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)	100,666.00
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)	5,489,426.02

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) 9.47%

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) 10.26%

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>519,973.98</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 (8.68%) times Part III, Line B19); zero if negative	<u>43,491.80</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.68%) 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>43,491.80</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>43,491.80</u>

Approved indirect cost rate: 8.68%
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	5,394.00		10,245.00	15,639.00
2. State Lottery Revenue	8560	69,546.00		24,546.00	94,092.00
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)		74,940.00	0.00	34,791.00	109,731.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	50,022.00			50,022.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	14,588.00			14,588.00
4. Books and Supplies	4000-4999	0.00		26,771.00	26,771.00
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)		64,610.00	0.00	26,771.00	91,381.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	10,330.00	0.00	8,020.00	18,350.00
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.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,533,253.00	0.84%	1,546,171.00	0.00%	1,546,171.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	32,976.00	1.16%	33,360.00	-0.63%	33,149.00
4. Other Local Revenues	8600-8799	319,709.00	-33.91%	211,300.00	3.00%	217,639.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	548.85%	295,550.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(206,557.00)	9.31%	(225,783.00)	-19.60%	(181,521.00)
6. Total (Sum lines A1 thru A5c)		1,724,931.00	-6.63%	1,610,598.00	18.65%	1,910,988.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,049,977.00		1,062,892.00
b. Step & Column Adjustment				12,915.00		13,090.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,049,977.00	1.23%	1,062,892.00	1.23%	1,075,982.00
2. Classified Salaries						
a. Base Salaries				543,152.00		561,185.00
b. Step & Column Adjustment				18,033.00		18,631.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	543,152.00	3.32%	561,185.00	3.32%	579,816.00
3. Employee Benefits	3000-3999	532,550.00	5.95%	564,234.00	6.41%	600,389.00
4. Books and Supplies	4000-4999	38,346.00	0.00%	38,346.00	0.00%	38,346.00
5. Services and Other Operating Expenditures	5000-5999	240,536.00	124.72%	540,536.00	-0.93%	535,519.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,240.00	0.00%	79,240.00	150.00%	198,098.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,533,801.00	12.34%	2,846,433.00	6.38%	3,028,150.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(808,870.00)		(1,235,835.00)		(1,117,162.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,459,680.00		2,650,810.00		1,414,975.00
2. Ending Fund Balance (Sum lines C and D1)		2,650,810.00		1,414,975.00		297,813.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	183,050.00		173,550.00		0.00
d. Assigned	9780	2,286,826.00		1,044,520.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	180,234.00		196,205.00		297,113.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,650,810.00		1,414,975.00		297,813.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	180,234.00		196,205.00		297,113.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			0.00		
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		180,234.00		196,205.00		297,113.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
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Notes:

(A) LCFF funding estimate based on the Governor's May Revise Budget. Restricted Revenue is SELPA Special Education that comes from Property Taxes

(B) Additional revenue for the CARES Act has been budgeted in 2020-21 and removed in 2021-22 and 2022-23

(C) State revenue includes per ADA amounts of:
Unrestr Lottery Rest Lottery Man Cost Block Grant
2019-20 to 2022-23 \$153 \$54 \$32

(D) Certificated salaries in 2020-21 include S/C and 2.5% increase per bargaining agreement. 2021-22 and 2022-23 are increased 1.23% for step/column only.

(E) Classified salaries in 2020-21 include S/C for all and 2.5% increase for confidential and classified management. The 2021-22 and 2022-23 salaries are increased by 3.32% for step and column only.

(F) 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 18.1%	PERS 25.5%

(G) Books, supplies, services and other operating expenses are anticipated to remain constant.

(H) Transfer in includes \$45,550 facility lease from NCS and \$250,000 transfer from the capital outlay fund.

(I) Committed funds are reserved for Other Post Employment Benefits (OPEB) which represents the benefit cap for employees that qualify for retiree benefits. This amount is reduced each year for current qualified retirees benefit cap expenses.

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	78,840.00	0.00%	78,840.00	0.00%	78,840.00
2. Federal Revenues	8100-8299	133,009.00	-14.49%	113,738.00	0.00%	113,738.00
3. Other State Revenues	8300-8599	200,910.00	5.85%	212,659.00	-0.03%	212,598.00
4. Other Local Revenues	8600-8799	380,903.00	3.36%	393,701.00	3.36%	406,929.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	206,557.00	9.31%	225,783.00	-19.60%	181,521.00
6. Total (Sum lines A1 thru A5c)		1,000,219.00	2.45%	1,024,721.00	-3.03%	993,626.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				348,417.00		352,703.00
b. Step & Column Adjustment				4,286.00		4,338.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	348,417.00	1.23%	352,703.00	1.23%	357,041.00
2. Classified Salaries						
a. Base Salaries				176,821.00		182,691.00
b. Step & Column Adjustment				5,870.00		6,065.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	176,821.00	3.32%	182,691.00	3.32%	188,756.00
3. Employee Benefits	3000-3999	331,419.00	3.15%	341,843.00	3.89%	355,130.00
4. Books and Supplies	4000-4999	46,484.00	0.00%	46,484.00	0.00%	46,484.00
5. Services and Other Operating Expenditures	5000-5999	117,815.00	-11.71%	104,020.00	4.82%	109,037.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,915.00	0.00%	49,915.00	2.01%	50,916.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,070,871.00	0.63%	1,077,656.00	2.76%	1,107,364.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(70,652.00)		(52,935.00)		(113,738.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		237,325.00		166,673.00		113,738.00
2. Ending Fund Balance (Sum lines C and D1)		166,673.00		113,738.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	166,673.00		113,738.00		31,788.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		(31,788.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		166,673.00		113,738.00		0.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
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- Notes:
- (A) LCFF funding estimate based on the Governor's May Revise Budget. Restricted Revenue is SELPA Special Education that comes from Property Taxes
 - (B) Additional revenue for the CARES Act has been budgeted in 2020-21 and removed in 2021-22 and 2022-23
 - (C) State revenue includes per ADA amounts of:
Unrestr Lottery Rest Lottery Man Cost Block Grant
2019-20 to 2022-23 \$153 \$54 \$32
 - (D) Certificated salaries in 2020-21 include S/C and 2.5% increase per bargaining agreement. 2021-22 and 2022-23 are increased 1.23% for step/column only.
 - (E) Classified salaries in 2020-21 include S/C for all and 2.5% increase for confidential and classified management. The 2021-22 and 2022-23 salaries are increased by 3.32% for step and column only.
 - (F) 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 18.1%	PERS 25.5%
 - (G) Books, supplies, wervices and other operating expenses are anticipated to remain constant.
 - (H) Transfer in includes \$45,550 facility lease from NCS and \$250,000 transfer from the capital outlay fund.
 - (I) Committed funds are reserved for Other Post Employment Benefits (OPEB) which represents the benefit cap for employees that qualify for retiree benefits. This amount is reduced each year for current qualified retirees benefit cap expenses.
 - (J) Reserves for Economic Uncertainties is calculated as 15% of expenses between Newcastle Elementary and Charter Schools.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,612,093.00	0.80%	1,625,011.00	0.00%	1,625,011.00
2. Federal Revenues	8100-8299	133,009.00	-14.49%	113,738.00	0.00%	113,738.00
3. Other State Revenues	8300-8599	233,886.00	5.19%	246,019.00	-0.11%	245,747.00
4. Other Local Revenues	8600-8799	700,612.00	-13.65%	605,001.00	3.23%	624,568.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	548.85%	295,550.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,725,150.00	-3.30%	2,635,319.00	10.22%	2,904,614.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,398,394.00		1,415,595.00
b. Step & Column Adjustment				17,201.00		17,428.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,398,394.00	1.23%	1,415,595.00	1.23%	1,433,023.00
2. Classified Salaries						
a. Base Salaries				719,973.00		743,876.00
b. Step & Column Adjustment				23,903.00		24,696.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	719,973.00	3.32%	743,876.00	3.32%	768,572.00
3. Employee Benefits	3000-3999	863,969.00	4.87%	906,077.00	5.46%	955,519.00
4. Books and Supplies	4000-4999	84,830.00	0.00%	84,830.00	0.00%	84,830.00
5. Services and Other Operating Expenditures	5000-5999	358,351.00	79.87%	644,556.00	0.00%	644,556.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	129,155.00	0.00%	129,155.00	92.80%	249,014.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,604,672.00	8.86%	3,924,089.00	5.39%	4,135,514.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(879,522.00)		(1,288,770.00)		(1,230,900.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,697,005.00		2,817,483.00		1,528,713.00
2. Ending Fund Balance (Sum lines C and D1)		2,817,483.00		1,528,713.00		297,813.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740	166,673.00		113,738.00		31,788.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	183,050.00		173,550.00		0.00
d. Assigned	9780	2,286,826.00		1,044,520.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	180,234.00		196,205.00		297,113.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(31,788.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,817,483.00		1,528,713.00		297,813.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	180,234.00		196,205.00		297,113.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		(31,788.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		180,234.00		196,205.00		265,325.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		6.42%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		180.05		180.15		179.01
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,604,672.00		3,924,089.00		4,135,514.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,604,672.00		3,924,089.00		4,135,514.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		180,233.60		196,204.45		206,775.70
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		180,233.60		196,204.45		206,775.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	6,323,468.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	130,565.00
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	59,980.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	246,125.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	95,550.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	348,234.00
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)				749,889.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	19,492.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,462,506.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		452.74
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,065.44
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.)	5,365,389.01	12,230.76
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,365,389.01	12,230.76
B. Required effort (Line A.2 times 90%)	4,828,850.11	11,007.68
C. Current year expenditures (Line I.E and Line II.B)	5,462,506.00	12,065.44
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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(318,245.00)	0.00	0.00				
Other Sources/Uses Detail					57,550.00	50,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	318,245.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	12,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	318,245.00	(318,245.00)	0.00	0.00	107,550.00	107,550.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(88,070.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	50,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	88,070.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

July 1 Budget
2020-21 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	88,070.00	(88,070.00)	0.00	0.00	95,550.00	95,550.00		

July 1 Budget
2020-21 Budget
Technical Review Checks

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

You ROCK!

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Great Job!!!