

Harvest Ridge Cooperative Charter School

2018-2019
Second Interim



9050 Old State Highway
Newcastle, CA 95658
Presented to the Board of Directors
March 7, 2019

Charter Number: _____

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

2018-19 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Janet Sutton

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Raenel Toste
Name

Chief Business Official
Title

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Harvest Ridge Cooperative Charter School
2018-19 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2019
Presented March 7, 2019

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

Governor’s Proposed Budget for 2019-20

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

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

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

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

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

* COLA relating to programs other than LCFF is 2.71%

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

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

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

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

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

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

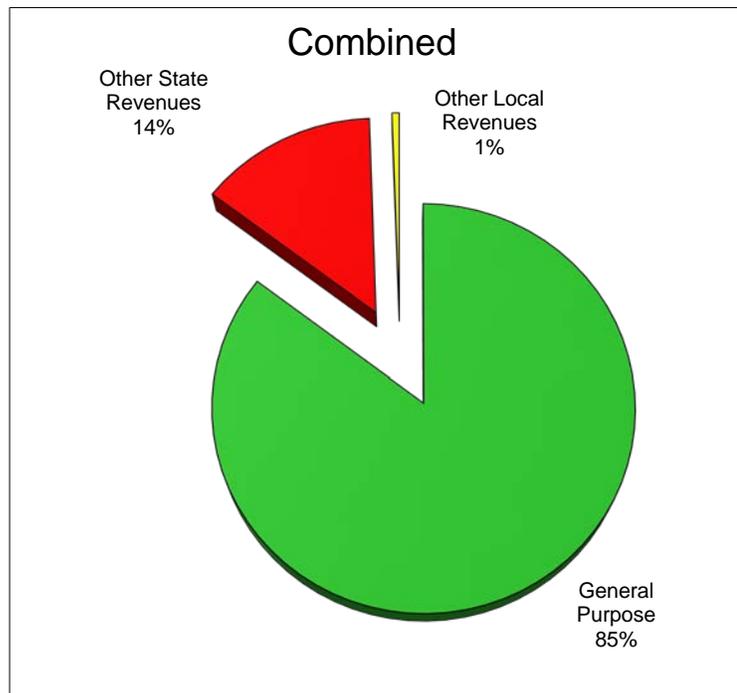
Harvest Ridge Cooperative Charter School Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 183.
- The Charter School's unduplicated pupil percentage for supplemental/concentration funding is 12.71%.
- Lottery revenue is estimated to be \$151 per ADA for unrestricted purposes and \$53 per ADA for restricted purposes.
- Mandated Cost Block Grant is \$16.33 for K-8 ADA
- One-Time Mandate Funds are estimated at \$184 for K-12 ADA.

General Fund Revenue Components

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$1,488,692	\$1,488,692
Federal Revenues	\$0	\$0
Other State Revenues	\$218,523	\$246,372
Other Local Revenues	\$9,944	\$9,944
TOTAL	\$1,717,159	\$1,745,008



Education Protection Account

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

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

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

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

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

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

Illustrated below is how the Charter School's EPA funds are appropriated for 2018-19. The amounts will be revised throughout the year based on information received from the state.

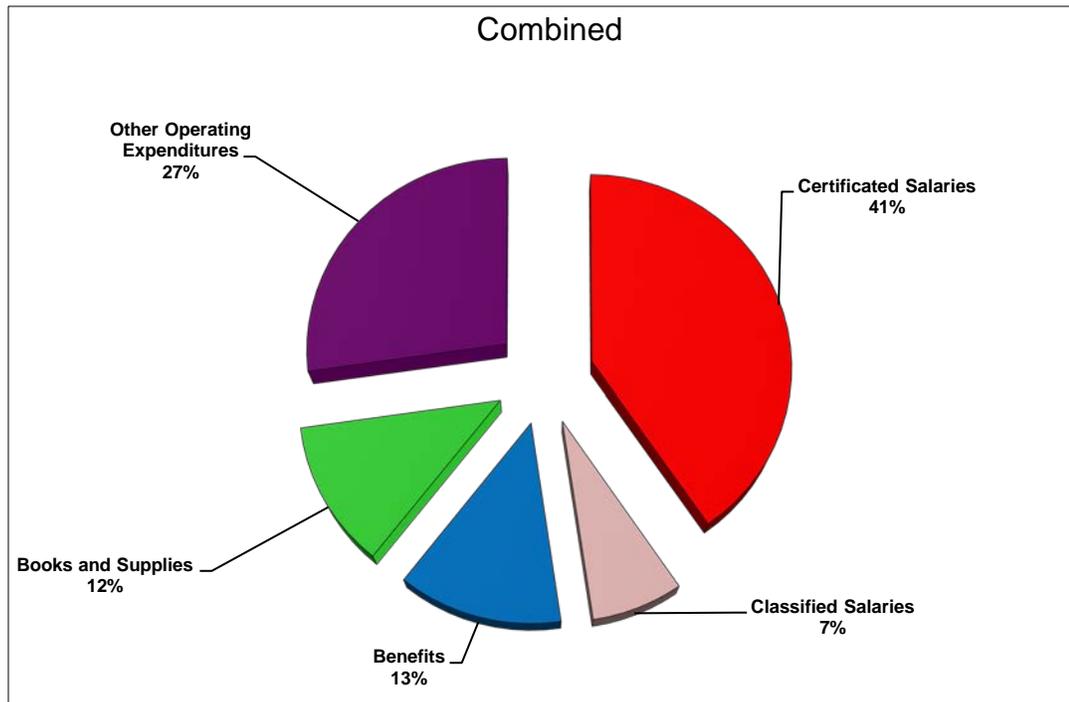
Education Protection Account (EPA) Budget	
2018-19 Fiscal Year	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$244,707
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$244,707
ENDING BALANCE	\$0

Operating Expenditure Components

The General Fund is used for the majority of the operational functions within the Charter School. As illustrated below, salaries and benefits comprise approximately 61% of the Charter School's total budget.

Description	Unrestricted	Combined
Certificated Salaries	\$637,593	\$637,593
Classified Salaries	\$113,289	\$113,289
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$203,836	\$203,836
Books and Supplies	\$161,349	\$191,340
Other Operating Expenditures	\$427,596	\$429,634
TOTAL	\$1,543,663	\$1,575,692

Following is a graphical representation of expenditures by percentage:



General Fund Summary

The Charter School's 2018-19 General Fund projects a total operating surplus 169,316 resulting in an estimated ending fund balance of \$200,386. The components of the Charter School's fund balance are as follows: unassigned - \$100,386; and economic uncertainty - \$100,000. In accordance with SB 858, a detailed description of assigned and unassigned balances is illustrated below.

Cash Flow

The California Department of Education (CDE) bases the 2018-19 Advance State Aid Apportionment on prior year P2 ADA which, for Harvest Ridge, included Placer Academy's ADA. It was verified in on February 20, 2019 that Harvest Ridge Cooperative Charter School was overpaid in the estimated amount of \$512,669 in state aid and \$184,222 in In Lieu taxes. This will be further verified in June of 2019 when P2 attendance, which is the basis of the Charter School's funding, is certified. We are currently working with CDE and Placer County Office of Education to get clarification on the process to determine if Harvest Ridge will need a loan to maintain cash flow in 2019-2020.

The Charter School is anticipating having positive monthly cash balances during the 2018-19 school year as illustrated on the cash flow report which is in the following documents.

Multivear Projection

General Planning Factors:

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

<i>Description</i>	<i>Fiscal Year</i>			
	2018-19	2019-20	2020-21	2021-22
Planning Factor				
COLA	2.71% (3.70% LCFF Only)	3.46%	2.86%	2.92%
LCFF Gap Funding Percentage	100%/Target	N/A - Target	N/A - Target	N/A - Target
STRS Employer Rates (Current Rates / AB1469)	16.28%	18.13%	19.10%	18.60%
OR				
STRS Employer Rates (Governor's Proposed Rates)	16.28%	17.10%	18.10%	18.10%
PERS Employer Rates (PERS Board / Actuary)	18.062%	20.70%	23.40%	24.50%
Lottery – Unrestricted per ADA	\$151	\$151	\$151	\$151
Lottery – Prop. 20 per ADA	\$53	\$53	\$53	\$53
Mandated Cost per ADA / One Time Allocation	\$184	\$0	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$31.16	\$32.24	\$33.16	\$34.13
Mandate Block Grant for Districts: 9-12 per ADA	\$59.83	\$61.90	\$63.67	\$65.53
Mandate Block Grant for Charters: K-8 per ADA	\$16.33	\$16.90	\$17.38	\$17.89
Mandate Block Grant for Charters: 9-12 per ADA	\$45.23	\$46.79	\$48.13	\$49.54

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

Revenue Assumptions:

The Charter School anticipates enrollment to increase over the next three years. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA and funding percentages towards the Charter School's LCFF Target. State and local revenue is expected to remain constant for subsequent years.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 3% each year.
Classified step costs are expected to increase by 2% each year.

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

Supplies and services are expected to remain consistent.

Estimated Ending Fund Balances:

During 2019-20, the Charter School estimates a surplus of \$23,891

During 2020-21, the Charter School estimates a surplus of \$144,469

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

Restricted	\$0	\$0	\$0
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$78,785	\$80,702	\$83,808
Additional Reserves	\$21,215	\$19,298	\$16,192
Add: Unallocated	\$100,386	\$124,277	\$268,746
<i>Estimated Ending Fund Balance</i>	<i>\$200,386</i>	<i>\$224,277</i>	<i>\$368,746</i>

Conclusion:

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

The multi-year projection supports that the Charter School will be able to meet its financial obligations for the current and subsequent years.

Please contact me with any questions.

In your service,
Raenel Toste
Chief Business Official
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916-824-1664

Harvest Ridge Cooperative Charter School

2018-2019 Second Interim

Harvest Ridge Analysis

Description	1st Interim Budget			2nd Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	1,327,164	0	1,327,164	1,488,692	0	1,488,692	161,528	0	161,528 A
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	171,098	27,849	198,947	218,523	27,849	246,372	47,425	0	47,425 B
Local Revenue	8,826	0	8,826	9,944	0	9,944	1,118	0	1,118
Total Revenues	1,507,088	27,849	1,534,937	1,717,159	27,849	1,745,008	210,071	0	210,071
EXPENDITURES									
Certificated Salaries	631,826	0	631,826	637,593	0	637,593	5,767	0	5,767
Classified Salaries	115,247	0	115,247	113,289	0	113,289	(1,958)	0	(1,958)
Benefits	203,265	0	203,265	203,836	0	203,836	571	0	571
Books and Supplies	121,884	23,376	145,260	161,349	29,991	191,340	39,465	6,615	46,080 C
Other Services & Oper. Expenses	404,755	0	404,755	427,596	2,038	429,634	22,841	2,038	24,879 D
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	1,476,977	23,376	1,500,353	1,543,663	32,029	1,575,692	66,686	8,653	75,339
Excess / (Deficiency)	30,111	4,473	34,584	173,496	(4,180)	169,316	143,385	(8,653)	134,732
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	0	0	0	0	0	0	0	0	0
Net Increase (Decrease)	30,111	4,473	34,584	173,496	(4,180)	169,316	143,385	(8,653)	134,732
FUND BALANCE, RESERVES									
Beginning Balance	26,890	4,180	31,070	26,890	4,180	31,070	0	0	0
Ending Balance	57,001	8,653	65,654	200,386	0	200,386	143,385	(8,653)	134,732
Nonspendable (Revolving Cash)	0		0	0		0	0	0	0
Restricted	0	0	0	0	0	0	0	0	0
Committed	0		0	0		0	0	0	0
Assigned	0		0	0		0	0	0	0
Unassigned - REU	0		0	0		0	0	0	0
Unassigned - Other	57,001	8,653	65,654	200,386	0	200,386	143,385	(8,653)	134,732
Total - Fund Balance	57,001	8,653	65,654	200,386	0	200,386	143,385	(8,653)	134,732

Notes:

A- The increase to General Purpose Revenue is due to an increase in ADA, primarily in home school students. First interim's revenue was calculated based on ADA of 163 and second interim is based on ADA of 183.

B-The increase to other State funds is due to one time grants as follows
 \$47,425 Low Performing Student Grant

D- The increase to books and supplies are due to increased expenses related to the Low Performing Student Grant and supplies for additional home school students.

E- The increase to Services and Other Operating expenses is related to the Classified Professional Development Grant and services for additional home school students.

Harvest Ridge Cooperative Charter School

2018-2019 Second Interim

Harvest Ridge Multi-Year Projection

Description	2018-19 Proposed Budget			2019-20 Projected Budget			2020-21 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	1,488,692	0	1,488,692	1,575,827	0	1,575,827	1,738,653	0	1,738,653
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (A)	218,523	27,849	246,372	30,698	9,699	40,397	30,781	9,699	40,480
Local Revenue	9,944	0	9,944	1,100	0	1,100	1,200	0	1,200
Total Revenues	1,717,159	27,849	1,745,008	1,607,625	9,699	1,617,324	1,770,634	9,699	1,780,333
EXPENDITURES									
Certificated Salaries (B)	637,593	0	637,593	656,721	0	656,721	676,423	0	676,423
Classified Salaries (C)	113,289	0	113,289	115,691	0	115,691	118,144	0	118,144
Benefits (D)	203,836	0	203,836	222,377	0	222,377	242,653	0	242,653
Books and Supplies ('E)	161,349	29,991	191,340	161,349	9,699	171,048	161,349	9,699	171,048
Other Services & Oper. Exp	427,596	2,038	429,634	427,596	0	427,596	427,596	0	427,596
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	1,543,663	32,029	1,575,692	1,583,734	9,699	1,593,433	1,626,165	9,699	1,635,864
Excess / (Deficiency)	173,496	(4,180)	169,316	23,891	0	23,891	144,469	0	144,469
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	0	0	0	0	0	0	0	0	0
Net Increase (Decrease)	173,496	(4,180)	169,316	23,891	0	23,891	144,469	0	144,469
FUND BALANCE, RESERVES									
Beginning Balance	26,890	4,180	31,070	200,386	0	200,386	224,277	0	224,277
Ending Balance	200,386	0	200,386	224,277	0	224,277	368,746	0	368,746
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000
Unassigned - Other	100,386	0	100,386	124,277	0	124,277	268,746	0	268,746
Total - Fund Balance	200,386	0	200,386	224,277	0	224,277	368,746	0	368,746

Notes:

(A) State Revenue Assumptions per ADA

2018-2019 Lottery is \$151 and \$53 - Man Cost Block Grant \$16.33 and \$184 one time funding

2019-2020 Lottery is \$151 and \$53 - Man Cost Block Grant \$16.75

2020-2021 Lottery is \$151 and \$53 - Man Cost Block Grant \$17.20

(B) Certificated salaries include 3% increase for step and column.

(C) Classified salaries include 2.12% increase for step and column.

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

Employer Retirement Contribution Rates are as follows

2018-2019 STRS 16.28% PERS 18.062%

2019-2020 STRS 18.13% PERS 20.8%

2019-2020 Potential savings of \$6,600 if STRS contributions are reduced to 17.13% per the Governor's budget

2020-2021 STRS 19.10% PERS 23.5%

(E) Books, supplies, services and other operating expenditures are increased by the California consumer price index (CPI)

2019-2020 3.5%

2020-2021 3.23%

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,319,619.00	1,327,164.00	2,080,407.00	1,488,692.00	161,528.00	12.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	270,069.00	198,947.00	111,204.69	246,372.00	47,425.00	23.8%
4) Other Local Revenue		8600-8799	1,000.00	8,826.00	12,508.49	9,944.00	1,118.00	12.7%
5) TOTAL, REVENUES			1,590,688.00	1,534,937.00	2,204,120.18	1,745,008.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	607,010.00	631,826.00	341,976.68	637,593.00	(5,767.00)	-0.9%
2) Classified Salaries		2000-2999	115,144.00	115,247.00	53,331.90	113,289.00	1,958.00	1.7%
3) Employee Benefits		3000-3999	198,988.00	203,265.00	102,860.45	203,836.00	(571.00)	-0.3%
4) Books and Supplies		4000-4999	118,302.00	145,260.00	83,690.92	191,340.00	(46,080.00)	-31.7%
5) Services and Other Operating Expenses		5000-5999	383,382.00	404,755.00	106,803.72	429,634.00	(24,879.00)	-6.1%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,422,826.00	1,500,353.00	688,663.67	1,575,692.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			167,862.00	34,584.00	1,515,456.51	169,316.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			167,862.00	34,584.00	1,515,456.51	169,316.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	104,623.00	31,070.00		31,070.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,623.00	31,070.00		31,070.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			104,623.00	31,070.00		31,070.00		
2) Ending Net Position, June 30 (E + F1e)			272,485.00	65,654.00		200,386.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	6,615.00		0.00		
c) Unrestricted Net Position		9790	272,485.00	59,039.00		200,386.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	640,217.00	631,851.00	1,068,973.00	665,673.00	33,822.00	5.4%
Education Protection Account State Aid - Current Year		8012	202,052.00	217,963.00	354,076.00	244,707.00	26,744.00	12.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	477,350.00	477,350.00	657,358.00	578,312.00	100,962.00	21.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,319,619.00	1,327,164.00	2,080,407.00	1,488,692.00	161,528.00	12.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	175,591.00	97,561.00	52,804.00	97,561.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	94,478.00	99,348.00	32,649.69	99,348.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	2,038.00	25,751.00	49,463.00	47,425.00	2327.0%
TOTAL, OTHER STATE REVENUE			270,069.00	198,947.00	111,204.69	246,372.00	47,425.00	23.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	3,387.57	4,600.00	3,600.00	360.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	7,826.00	9,120.92	5,344.00	(2,482.00)	-31.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	8,826.00	12,508.49	9,944.00	1,118.00	12.7%
TOTAL, REVENUES			1,590,688.00	1,534,937.00	2,204,120.18	1,745,008.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	501,086.00	527,552.00	285,099.92	533,319.00	(5,767.00)	-1.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,924.00	104,274.00	56,876.76	104,274.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			607,010.00	631,826.00	341,976.68	637,593.00	(5,767.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	34,336.00	34,337.00	14,277.16	34,478.00	(141.00)	-0.4%
Classified Support Salaries		2200	7,200.00	7,200.00	4,240.00	5,360.00	1,840.00	25.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,796.00	31,796.00	16,886.82	31,796.00	0.00	0.0%
Other Classified Salaries		2900	41,812.00	41,914.00	17,927.92	41,655.00	259.00	0.6%
TOTAL, CLASSIFIED SALARIES			115,144.00	115,247.00	53,331.90	113,289.00	1,958.00	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	100,530.00	104,275.00	55,975.29	105,220.00	(945.00)	-0.9%
PERS		3201-3202	20,816.00	20,843.00	7,584.66	16,223.00	4,620.00	22.2%
OASDI/Medicare/Alternative		3301-3302	16,644.00	16,934.00	8,535.81	16,800.00	134.00	0.8%
Health and Welfare Benefits		3401-3402	51,359.00	51,300.00	25,527.24	55,631.00	(4,331.00)	-8.4%
Unemployment Insurance		3501-3502	349.00	361.00	189.77	361.00	0.00	0.0%
Workers' Compensation		3601-3602	9,223.00	9,552.00	5,047.68	9,601.00	(49.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	67.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			198,988.00	203,265.00	102,860.45	203,836.00	(571.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	109,302.00	130,611.00	79,570.74	134,802.00	(4,191.00)	-3.2%
Noncapitalized Equipment		4400	9,000.00	14,649.00	4,120.18	56,538.00	(41,889.00)	-286.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			118,302.00	145,260.00	83,690.92	191,340.00	(46,080.00)	-31.7%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,600.00	8,833.00	2,935.29	14,600.00	(5,767.00)	-65.3%
Dues and Memberships		5300	1,280.00	1,280.00	1,791.98	1,792.00	(512.00)	-40.0%
Insurance		5400-5450	28,274.00	18,927.00	15,771.00	18,927.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,864.00	19,208.00	5,408.26	19,208.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	93,774.00	97,712.00	25,035.49	71,189.00	26,523.00	27.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	234,590.00	258,795.00	55,861.70	303,918.00	(45,123.00)	-17.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			383,382.00	404,755.00	106,803.72	429,634.00	(24,879.00)	-6.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,422,826.00	1,500,353.00	688,663.67	1,575,692.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
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	163.00	163.00	183.00	183.00	20.00	12%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	163.00	163.00	183.00	183.00	20.00	12%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	163.00	163.00	183.00	183.00	20.00	12%

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH		397,549.00	568,379.00	617,836.00	672,020.00	843,075.00	1,010,615.00	1,375,188.00	1,618,244.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	97,179.00	97,179.00	351,961.00	174,923.00	174,923.00	351,961.00	174,923.00	0.00
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099		78,883.00	157,766.00	105,177.00	105,177.00	105,177.00	105,177.00	105,177.00
Federal Revenue	8100-8299								
Other State Revenue	8300-8599				3,886.00		31,671.00	75,648.00	
Other Local Revenue	8600-8799	400.00	200.00	1,059.00	315.00	7,074.00	904.00	2,557.00	1,469.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		97,579.00	176,262.00	510,786.00	284,301.00	287,174.00	489,713.00	358,305.00	106,646.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		51,639.00	55,779.00	58,181.00	60,515.00	58,047.00	57,816.00	59,693.00
Classified Salaries	2000-2999		2,815.00	4,513.00	11,440.00	14,253.00	10,589.00	9,723.00	12,181.00
Employee Benefits	3000-3999		14,787.00	15,969.00	17,919.00	18,863.00	17,755.00	17,568.00	18,600.00
Books and Supplies	4000-4999	12,459.00	19,743.00	20,303.00	16,697.00	4,013.00	7,561.00	2,915.00	11,859.00
Services	5000-5999	10,561.00	37,794.00	15,192.00	12,146.00	(2,479.00)	18,591.00	14,997.00	49,191.00
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		23,020.00	126,778.00	111,756.00	116,383.00	95,165.00	112,543.00	103,019.00	151,524.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				(305.00)				
Accounts Receivable	9200-9299	0.00	102,745.00		20,828.00	0.00	0.00	0.00	
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330	0.00	18,811.00	0.00			0.00		
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	121,556.00	0.00	20,523.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	25,285.00	27.00	344,846.00	17,386.00	24,469.00	12,597.00	12,230.00
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	25,285.00	27.00	344,846.00	17,386.00	24,469.00	12,597.00	12,230.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	96,271.00	(27.00)	(344,846.00)	3,137.00	(24,469.00)	(12,597.00)	(12,230.00)
E. NET INCREASE/DECREASE (B - C + D)		170,830.00	49,457.00	54,184.00	171,055.00	167,540.00	364,573.00	243,056.00	(57,785.00)
F. ENDING CASH (A + E)		568,379.00	617,836.00	672,020.00	843,075.00	1,010,615.00	1,375,188.00	1,618,244.00	1,560,459.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		1,560,459.00	1,368,577.00	1,176,651.00	975,283.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	0.00	0.00	0.00	(512,669.00)		910,380.00	910,380.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099	(61,328.00)	(30,673.00)	(30,673.00)	(30,673.00)	(30,875.00)		578,312.00	578,312.00
Federal Revenue	8100-8299							0.00	0.00
Other State Revenue	8300-8599	49,227.00			40,598.00	45,342.00		246,372.00	246,372.00
Other Local Revenue	8600-8799	(3,781.00)	(253.00)	0.00	0.00			9,944.00	9,944.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		(15,882.00)	(30,926.00)	(30,673.00)	9,925.00	(498,202.00)	0.00	1,745,008.00	1,745,008.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	59,000.00	59,000.00	59,000.00	58,923.00			637,593.00	637,593.00
Classified Salaries	2000-2999	12,000.00	12,000.00	12,000.00	11,775.00			113,289.00	113,289.00
Employee Benefits	3000-3999	20,000.00	20,000.00	20,000.00	22,375.00	0.00		203,836.00	203,836.00
Books and Supplies	4000-4999	30,000.00	15,000.00	25,000.00	15,000.00	10,790.00		191,340.00	191,340.00
Services	5000-5999	55,000.00	55,000.00	55,000.00	55,000.00	53,641.00		429,634.00	429,634.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		176,000.00	161,000.00	171,000.00	163,073.00	64,431.00	0.00	1,575,692.00	1,575,692.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199			305.00				0.00	
Accounts Receivable	9200-9299					(123,573.00)		0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330					(18,811.00)		0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	305.00	0.00	(142,384.00)	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	(45,534.00)	0.00		404,213.00	
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	(45,534.00)	0.00	0.00	404,213.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	305.00	45,534.00	(142,384.00)	0.00	(404,213.00)	
E. NET INCREASE/DECREASE (B - C + D)									
		(191,882.00)	(191,926.00)	(201,368.00)	(107,614.00)	(705,017.00)	0.00	(234,897.00)	169,316.00
F. ENDING CASH (A + E)									
		1,368,577.00	1,176,651.00	975,283.00	867,669.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								162,652.00	

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH		867,669.00	881,854.00	852,306.00	894,769.00	865,221.00	835,673.00	878,136.00	848,588.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079	63,980.00	63,980.00	125,892.00	63,980.00	63,980.00	125,892.00	63,980.00	63,980.00
Miscellaneous Funds	8080-8099		46,702.00	46,702.00	46,702.00	46,702.00	46,702.00	46,702.00	46,702.00
Federal Revenue	8100-8299	0.00							
Other State Revenue	8300-8599			10,099.00			10,099.00		
Other Local Revenue	8600-8799	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		64,072.00	110,774.00	182,785.00	110,774.00	110,774.00	182,785.00	110,774.00	110,774.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		59,702.00	59,702.00	59,702.00	59,702.00	59,702.00	59,702.00	59,702.00
Classified Salaries	2000-2999		10,517.00	10,517.00	10,517.00	10,517.00	10,517.00	10,517.00	10,517.00
Employee Benefits	3000-3999		20,216.00	20,216.00	20,216.00	20,216.00	20,216.00	20,216.00	20,216.00
Books and Supplies	4000-4999	14,254.00	14,254.00	14,254.00	14,254.00	14,254.00	14,254.00	14,254.00	14,254.00
Services	5000-5999	35,633.00	35,633.00	35,633.00	35,633.00	35,633.00	35,633.00	35,633.00	35,633.00
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		49,887.00	140,322.00	140,322.00	140,322.00	140,322.00	140,322.00	140,322.00	140,322.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00						
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
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)		14,185.00	(29,548.00)	42,463.00	(29,548.00)	(29,548.00)	42,463.00	(29,548.00)	(29,548.00)
F. ENDING CASH (A + E)		881,854.00	852,306.00	894,769.00	865,221.00	835,673.00	878,136.00	848,588.00	819,040.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		819,040.00	861,503.00	831,955.00	802,407.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079	125,892.00	63,980.00	63,980.00	125,891.00	0.00		1,015,407.00	
Miscellaneous Funds	8080-8099	46,702.00	46,702.00	46,702.00	46,702.00	46,702.00		560,424.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599	10,099.00			10,099.00			40,396.00	
Other Local Revenue	8600-8799	92.00	92.00	92.00	88.00			1,100.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		182,785.00	110,774.00	110,774.00	182,780.00	46,702.00	0.00	1,617,327.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	59,702.00	59,702.00	59,702.00	59,701.00			656,721.00	
Classified Salaries	2000-2999	10,517.00	10,517.00	10,517.00	10,521.00			115,691.00	
Employee Benefits	3000-3999	20,216.00	20,216.00	20,216.00	20,217.00			222,377.00	
Books and Supplies	4000-4999	14,254.00	14,254.00	14,254.00	14,254.00			171,048.00	
Services	5000-5999	35,633.00	35,633.00	35,633.00	35,633.00			427,596.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		140,322.00	140,322.00	140,322.00	140,326.00	0.00	0.00	1,593,433.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)									
		42,463.00	(29,548.00)	(29,548.00)	42,454.00	46,702.00	0.00	23,894.00	0.00
F. ENDING CASH (A + E)									
		861,503.00	831,955.00	802,407.00	844,861.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								891,563.00	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 0.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 954,718.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	63,705.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	63,705.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	63,705.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,123,864.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	196,821.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,471.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	36,060.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	110,734.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	36,037.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	1,511,987.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.21%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	4.21%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>63,705.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

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

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,575,692.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	0.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:				
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,575,692.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*		183.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,610.34
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,499,756.04	9,169.14
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,499,756.04	9,169.14
B. Required effort (Line A.2 times 90%)	4,049,780.44	8,252.23
C. Current year expenditures (Line I.E and Line II.B)	1,575,692.00	8,610.34
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	2,474,088.44	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	61.09%	0.00%

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

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

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

**Second Interim
2018-19 Original Budget
Technical Review Checks**

**Harvest Ridge Cooperative Charter/Placer Academy
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.

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31-66852-0121608

**Second Interim
2018-19 Projected Totals
Technical Review Checks**

**Harvest Ridge Cooperative Charter/Placer Academy
Newcastle Elementary**

Placer County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.