# PORTOLA VALLEY SCHOOL DISTRICT

# **SECOND INTERIM REPORT**

Fiscal Year 2018 - 2019



Presented to the Governing Board on **Warch 6, 2019** 

# PORTOLA VALLEY SCHOOL DISTRICT Budget Executive Summary

Attached is the 2018-19 Second Interim Budget report. This document is divided into the following sections:

# I. General Fund Budget

This section outlines all the changes since the 1<sup>st</sup> Interim budget update on December 5, 2018.

# II. 2019-20 Governor's Proposals

The proposals affecting K-12 education are summarized in this section.

# III. General Fund Three-Year Financial Model

The three-year financial model is the focal point of prudent budget decision making. Having a full understanding of the long-term implications of decisions is a prerequisite to sound financial management. The model shows the assumptions used. These assumptions will change over time, and this model will be updated regularly.

# IV. Other Funds

Cafeteria, Deferred Maintenance, Basic Aid Reserve, Building, and Developer's Fees are separate funds. The budgets for 2018-19 are included in this section.

California State forms which include certification, forms for each of the district's funds, criteria and standards are included after the Other Funds section. This budget complies with state criteria and standards.

# I. GENERAL FUND BUDGET (see Attachment A)

Attachment A shows the comparison between the District's general fund budget at the 2nd Interim (column a) and at the 1<sup>st</sup> Interim (column b). Column c shows the changes between the two. The changes are explained below:

#### **Revenues:**

- Property tax decrease of \$1,670: This is due to prior year tax adjustments.
- State revenue increase of \$25,004 Increases are from:
  - o One-time discretionary funds of \$4,221
  - o Classified employee professional development grant of \$4,975
  - Low Performing Students Block Grant of \$15,808
- Other Local increase of \$396,671: Increases are from
  - O Solar VCAP Interest Rebates of \$307,808 for the prior years (note: current year rebates of \$86,313 is recorded as an abatement to current year interest expense). Total rebate is \$494,121
  - o Refund of the bond admin fees for the prior years of \$9,100
  - o Gold Rush Field Trip donations of \$18,635
  - o Endowment (Cycle 2) grants of \$48,674 from the PVSF
  - Yosemite Field Trip donations of \$10,916
  - Other miscellaneous \$1,538

## Increase of Revenues: \$420,005

# Expenditures:

- Personnel Costs (Decrease of \$110,333): Personnel costs have been reconciled to reflect actual staffing through the first seven months of the year, and savings have been realized from the projected costs to reflect estimated actuals. The majority of this amount is for timesheet payments (e.g., hourly and substitute payments and health benefits costs).
- Materials and Supplies (Decrease of \$38,270): Mainly due to software licensing and supplies.
- Services and Other Operating Expenses (Increase of \$27,571): Increase is mainly the PVSF Endowment grants

- Capital Outlay (Increase of \$57,698): Increase is from the PVSF Endowment grants for Promethean smart boards (\$22,698). In addition, increase budget for the replacement of an HVAC unit (approx. \$35,000).
- Other Outgo (Decrease of \$86,313): Solar interest rebates for the current fiscal year.

# Decrease of Expenditures: \$149,647

# Net increase of Revenues over Expenditures: \$569,652

#### **Fund Balance**

The projected General Fund ending balance at June 30, 2019: \$2,093,889. The total available reserve is \$2,426,131 or 15.62% of the total General Fund Expenditures and Transfers Out.

The first interim budget included setting aside \$300,000 for unexpected facilities repairs for water intrusion which happened in December, 2018 at the Corte Madera Campus, 400 Wing and administration building. This reserve is removed as insurance will cover the cost of the damages.

The Fund balance includes setting aside \$100,000 for a future classroom furniture refresh. The components of the fund balance are as follows:

479,126	
100,000	
621,117	4.00%
893,646	5.76%
2,093,889	
911,368	5.87%
2,426,131	15.62%
	100,000 621,117 893,646 2,093,889 911,368

Note that negotiations with CSEA, unrepresented classified, student services, and administrative staff are not yet settled for 2018-19. Salary increases are not included in the budget presented for these employee groups. The three-year contract with the teacher's union expires in June, 2019.

# II. 2019-20 GOVERNOR'S PROPOSALS

Governor Newsom's first State Budget proposals indicated a continued commitment to the Local Control Funding Formula (LCFF) by providing the statutory cost of living adjustment (COLA) of 3.46%. Additional ongoing Proposition 98 dollars above the required amount are proposed to address specified purposes, and are not at the complete discretion of the school districts as it has been from the prior administration.

# K-12 proposals include the following:

- 1. Applied statutory COLA of 3.46% to the LCFF base grant \$2 billion.
- 2. Special Education services to support expanded special education services and school readiness supports at districts with high percentages of both students with disabilities and unduplicated students \$576 million.
- 3. CalSTRS payments \$3 billion. \$700 million used to mitigate the growing burden of pension rate increases to employers by decreasing the statutory CalSTRS employer contribution in 2019-20 from 18.13% to 17.1%, and in 2020-21 from 19.1% to 18.1%. The remaining \$2.3 billion would be applied toward employers' long-term unfunded liability which is expected to translate to an estimated reduction in the employer contribution rate beyond 2020-21 of approximately half a percentage point.
- 4. Early Childhood Education: a) Universal Preschool \$124.9 million; b) full day kindergarten \$750 million to build new kindergarten facilities; c) Birth to Three \$200 million on home visiting programs; d) Child Care \$490 million for child care facilities and professional development of child care workers; e) Child care and universal preschool roadmap \$10 million.
- 5. School Facilities Sale of an additional \$1.5 billion in Proposition 51 bonds in 2019-20.
- 6. Discretionary Funds Does not propose any one-time funding for school districts (i.e., he will not continue Mr. Brown's practice.)
- 7. Longitudinal Data System \$10 million to develop a longitudinal data system that would connect student data from early education providers, K-12 schools, higher education institutions, employers, other workforce entities, and health and human services agencies

The impact to the Portola Valley School District are the following proposals:

- 1. LCFF COLA for the Tinsley Program of approximately: \$9,600
- 2. CalSTRS obligations will be reduced about \$70,000 each year for 2019-20 and 2020-21

These proposals do not include one-time Discretionary Funds (see #6 above). In 2018-19, PVSD received \$107,000 in one-time discretionary funds.

Note that these proposals are not included in the current PVSD's multi-year assumptions.

# III. GENERAL FUND THREE-YEAR FINANCIAL MODEL (see Attachment B)

#### **Enrollment**

Enrollment projections for 2019-20, 2020-21 and 2021-22 are 574, 562, and 559 respectively. These projections are from the District's demographer.

# **Revenue Projections**

# **Property Taxes**

This item includes revenue from the secured roll, unsecured roll, and homeowners' exemptions. The budget assumes increases in secured rolls of 4% in 2019-20 and 3% in 2020-21 and 2021-22. Other taxes assumed flat. These projections will be revisited as additional information is received.

# Voluntary Transfer Program Revenue

The District receives 70% from the sending District's Local Control Funding Formula (LCFF) base grant amount for voluntary transfer students. Cost-of-Living-Adjustments (COLA) have been applied to this revenue stream. The source of these COLA estimates is School Services of California (SSC).

### Parcel Tax

Measure O passed in May, 2013 for 8 years (7/1/13 -- 6/30/21) of \$581 per parcel with no annual escalation. Measure O does not include tax revenues for 2021-22.

However, the projection assumes a successful renewal and the revenue of \$1.2 million is included in the projection for 2021-22.

#### Foundation (PVSF) Grant

Revenue of \$900,000 annual campaign funds is budgeted from the Foundation.

#### Special Education Revenue

The projected revenue assumed a small cost escalation for the out years.

#### Lottery Income

Lottery income has been projected based on enrollment projection and estimated changes in the rate. The source of these rate estimates is School Services of California (SSC).

# **Expenditure Projections**

# Certificated Step/Column and Attrition/Retirement Savings

Step and Column increase of 2% is included in the projection. The budget assumes no change in number of classroom teachers and restoring of the Director of Curriculum/Technology position.

# Classified Step/Column and Attrition/Retirement Savings

Step and Column increase of 2% is included in the projection. The budget assumes no change in classified staffing.

# **Employee Compensation**

Salary increases are not included in any of the out years for the employee groups.

# Health Benefit Costs

The health benefit costs are based on the same elections made for the current year with an 8% increase each of the out-years.

# **STRS Rate**

The following table displays the CalSTRS Employer Rate:

	2017-18	2018-19	2019-20	2020-21	2021-22
CalSTRS rate (statutory)	14.43%	16.28%	18.13%	19.10%	19.10%
Increase over prior year %	1.85%	1.85%	1.85%	0.97%	0.00%

#### **PERS** Rate

The following table illustrates the CalPERS Employer Rate (published by School Services of California Financial Projection Dashboard). Please note the rate is final for 2018-19 fiscal year and future years are projections.

	2017-18	2018-19	2019-20	2020-21	2021-22
CalPERS rate (Projected)	15.53%	18.06%	20.80%	23.50%	24.60%
Increase over prior year %	1.6%	2.5%	2.7%	2.7%	1.1%

# **Textbook Adoption**

Science textbook adoptions (grades K-5 and 8) of \$100,000 in 2019-20.

#### Routine Maintenance

Contributions to the Routine Maintenance Fund will be: \$651,756 for 2019-20, \$664,791 for 2020-21, and \$678,086 for 2021-22. The required amount is at least 3% of the District's projected general fund expenditures. PVSD's contributions are more than the required amounts.

#### Contracted Services

The budget includes \$145,000 for Accesspoint wifi upgrades and Erate rebates of \$38,000. The net cost to the district is estimated to be \$107,000 in 2019-20.

The budget also includes \$35,000 for Board Trustee election in 2019-20, and another \$35,000 for parcel tax renewal election costs in 2020-21.

# Increase in Utilities Expense

It is projected the costs will increase by 5% each year.

# Solar Rebates

Solar interest refunds are included in the out-years. The amounts budgeted are \$82,760 for 2019-20, \$75,000 for 2020-21, and \$66,800 for 2021-22.

# Fund Balance Reserves

The projection includes setting aside an additional \$100,000 each year from reserves for future new classroom furniture.

# **NEXT STEPS**

The Board will be provided with an update of the 2018-19 budget in May or June along with the 2019-20 preliminary budget.

Portola Valley School District General Fund - 2nd Interim 2018-19

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3/6/2019	19		(a)			(p)			(c)	
		201	2018-19 2nd Interim		201	2018-19 1st Interim			Change	
Description Revenue Detail	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
I CHE Course	8011 8006	ACK 303	280 420	670 400	626 404	280 430	624 863			
Property Taxes Revenues	8019 804X	11 500 017	789,439	11 500 017	11 510 687	769,439	824,803	(078.1)		(01670)
Federal Revenues	8100-8299		115,733	115,733	1	115,733	115,733		1	-
State Revenues: STRS on-behalf pmts	8300-8599	The second	559,219	559,219		559,219	559,219	4		
State Revenues: Other	8300-8599	213,838	254,745	468,583	209,617	233,962	443,579	4,221	20,783	25,004
Other Local Revenues	8600-8799	2,624,074	217,800	2,841,874	2,291,647	153,556	2,445,203	332,427	64,244	396,671
Transfer to Deferred Maintenance	1608				•			•	,	
Total Revenues		14,882,353	1,436,936	16,319,289	14,547,375	1,351,909	15,899,284	334,978	85,027	420,005
Exnenditure Detail										
Certificated Salaries	1000-1999	5 773 057	701.814	6 474 871	\$ 841 056	681 214	020 020	(000 29)	009 02	(001 100)
Classified Salaries	2000-2999	1 364 222	501053	1 865 275	1 373 722	\$17.112	1 890 834	(00\$ 6)	(16.059)	(95 550)
Employee Benefits	3000-3999	2,950,463	431.696	3.382.159	2.993.723	425.811	3,419,534	(43.260)	5.885	(37,375)
Employee Benefits-CalSTRS on behalf	3000-3999		559,219	559,219		559,219	559,219			
Books and Supplies	4000-4999	555,876	73,020	628,896	579,576	87,590	991,199	(23,700)	(14,570)	(38,270)
Services, Other Operating Expenses	5000-5999	1,063,516	985,990	2,049,506	1,152,279	869,656	2,021,935	(88,763)	116,334	17,571
Capital Outlay	6669-0009		869'25	57,698	•	1	1		869,75	57,698
Other Outgo (excluding IC)	7000-7299	174,303	115,994	290,297	260,616	115,994	376,610	(86,313)	1	(86,313)
Other Outgo	7300-7399	-			1	1	•		1	•
Total Expenditures		11,881,437	3,426,484	15,307,921	12,200,972	3,256,596	15,457,568	(319,535)	169,888	(149,647)
Excess / (Deficiency)		3,000,916	(1,989,548)	1,011,368	2,346,403	(1,904,687)	441,716	654,513	(84,861)	569,652
Other Financing Sources/Uses										
Transfers In	8900-8929						,		,	,
Transfer Out - Fund 14	1608	(265,000)	•	(265,000)	(265,000)		(265,000)		,	
Transfer Out - Fund 17	7600-7629	(200,000)		(200,000)	(200,000)		(200,000)	1	•	6
Transfer Out - Fund 13	7600-7629	(20,000)	1	(20,000)	(20,000)	,	(20,000)	P	,	•
Contributions to Special Education Program	ат 8930-8999	(1,311,672)	1,311,672		(1,258,553)	1,258,553		(611,65)	53,119	,
Contributions to Routine Restricted Maintenance	itenance	(623,137)	623,137		(582,530)	582,530	•	(40,607)	40,607	
Contributions to Other Restricted Programs	8	(7.780)	7 78D		(6 500)	2 500	1) 1010	(0.080)	2 280	
Total, Other Sources/Uses		(2,427,589)	1,942,589	(485,000)	(2,331,583)	1,846,583	(485,000)	(900,96)	96,006	٠
Net Inc/Dcr to Fund Balance		573,327	(46,959)	526,368	14,820	(58,104)	(43,284)	558,507	11,145	269,652
Beginning Fund Balance		1,041,436	526,085	1,567,521	1,041,436	526,085	1,567,521	4	3	1
Ending Balance, June 30		1,614,763	479,126	2,093,889	1,056,256	467,981	1,524,237	558,507	11,145	569,652
Components of Ending Fund Balance	nce									
Restricted: Federal/State/Local Programs	grams			479,126			467,981	11.145		
Assigned: Facilities Repairs							300,000	(300,000)		
Assigned: Furniture and Fixture Refresh	fresh			100,000			100,000	,		
Reserved for Economic Uncertainty				621,117			627,103	(5,986)		
Total Restricted/Assigned/Reserved	ps			1,200,243			1,495,084	(294,841)		
								-		
Unassigned				893,646			29,153	864,493		
1 otal Ending Fund Balance - General Fund (01)	al Fund (01)			2,093,889			1,524,237	569,652		
Special Reserve Fund Balance (Fund 17)	d 17)			911.368			911.368	,		
Total Available Reserves (Fund 1 and 17)	Ind 17)			2,426,131			1,567,624	858,507		
Available Recerves %		15.62%			10.00%			5.63%		

# Attachment B

Participate			5.25%			4%			3%			3%	
Unescripted   Namerican   Total   Unescripted   Restricted   Total   Unescripted   U		201	8-19 Projecti		201	9-20 Projecti	uo	202	0-21 Project	ion	202	1-22 Projecti	uo
1,180,170   1,180,180   1,18	Description REVENIJE	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
11,580,017   11,573	LCFF Sources	535,424	289,439	824,863	542,585	289,439	832,024	547,912	289,439	837,351	557,372	289,439	846,81
11,12,12.2.   1,	Property Taxes Revenues	11,509,017		11,509,017	11,946,009		11,946,009	12,285,560		12,285,560	12,635,298		12,635,29
1,450,1358   1,530,219   1,5	Federal Revenues - Special Education	1	115,733	1115,733	•	115,733	115,733		115,733	115,733		115,733	115,73
1,000,000   2,00	State Revenues:STRS on-behalf pmts		559,219	559,219		559,219	559,219		559,219	559,219		559,219	559,21
1,455,256   1,455,266   1,451,276   1,455,197   1,45	Other State Revenues	213,838	254,745	468,583	106,810	33,227	140,038	104,611	32,586	137,197	104,061	32,426	136,48
1,500,1573   1,500,1574   1,500,101   1,	Other Local Revenues	2,624,074	217,800	2,841,874	2,277,522	59,300	2,336,822	2,239,522	59,300	2,298,822	2,239,522	59,300	2,298,82
1482235   1486286   1487197   148691   15029466   1517766   1565277   141362   1523423   1523423   1533423   1534425   1523423   15234	Fransfer to Deferred Maintenance	-											
1,344,222   30,1033   1,855,273   1,407,848   569,913   1,937,764   1,433,973   381,314   2,072,80   2,526,662   3,131,482   2,926,462   3,131,482   2,926,462   3,131,482	Fotal Revenues	14,882,353	1,436,936	16,319,289	14,872,927	1,056,918	15,929,845	15,177,606	1,056,277	16,233,883	15,536,253	1,056,117	16,592,37
1,154,222   30,1553   1,154,522   1,144,522   1,144,	SXPENDITURE												
1364,222   501,023   1,865,275   1,407,348   569,915   1,977,704   1,455,973   581,314   2,017,286   1,464,678   592,900   2,590,465   2,590,18   2,312,182   2,	Certificated Salaries	5,773,057	701,814	6,474,87.1	6,168,643	700,290	6,868,933	6,356,665	714,186	7,070,850	6,535,212	728.024	7,263,23
1,000,20,466   40,1666   3,90,196   3,90,196   3,90,196   3,90,196   3,90,466   40,1660   3,90,196   3,90,19	Jassified Salaries	1,364,222	501,053	1,865,275	1,407,848	569,915	1,977,764	1,435,973	581,314	2,017,286	1,464,678	592,940	2,057,61
1,000,550   259,219   259,219   259,219   259,219   259,219   259,219   259,219   259,219   259,219   259,219   259,219   259,219   259,219   259,219   259,219   259,219   259,229   259,229   259,229   259,239   25	mployee Benefits	2,950,463	431,696	3,382,159	2,839,781	475,100	3,314,882	3,052,418	498,802	3,551,220	3,195,008	523,782	3,718,79
11,000,316   935,000   602,806   108,156   113,004   11,005,316   11	me Benefits: STRS on-behalf pmts		559,219	559,219		559,219	559,219		559,219	559,219		559,219	559,21
1,000,1516   995,999   2,049,506   1,084,156   772,425   1,806,580   1,086,246   694,756   1,728,000   1,033,972   1,133,49   1,131,594	ooks and Supplies	555,876	73,020	628,896	718,250	41,689	759,939	515,250	41,352	556,602	515,250	41,473	556,72
11,881,477   3,426,484   15,327,921   12,996,299   3,196,132   15,526,527   12,669,023   3,196,132   12,944,486   12,4496   12,4496   12,4496   12,4496   12,4496   12,4496   12,44496   12,44496   12,444496	ervices, Other Operating Expenses	1,063,516	066'586	2,049,506	1,084,156	722,425	1,806,580	1,063,246	94,756	1,758,003	1,039,672	715,933	1,755,60
174,303   115,904   290,207   17,716   121,494   299,210   185,476   127,285   312,765   195,676   183,476   133,496   115,904   15,907,211   12,905,904   31,901,21   12,905,904   31,901,21   12,905,904   31,901,21   12,905,904   31,901,21   12,905,904   31,901,21   12,905,904   31,901,21   12,905,904   31,901,21   1,901,904   1,900,496	apital Outlay	-	57,698	57,698		•	1				1		,
11,881,437   3,426,466   15,307,921   11,306,394   3,190,132   15,586,537   12,669,923   2,568,673   2,568,73   2,56	other Outgo (excluding IC)	174,303	115,994	290,297	177,716	121,494	299,210	185,476	127,285	312,761	193,676	133,349	327,02
118811437 3426,644 15,307,314 12,304,394 3,190,132 15,586,527 12,699,128 3,216,914 15,515,942 12,543,466 3,294,720 16, 3,009,216 (1,999,548) 1,011,368 2,476,532 (2,133,214) 343,319 2,568,577 (2,160,627) 407,941 2,592,758 (2,138,610) (22,000) (22,000) (22,000) (22,000) (22,000) (22,000) (22,000) (22,000) (22,000) (23,000) (2	ther Outgo					•	•				•	1	•
1,500,000   1,00	otal Expenditures	11,881,437	3,426,484	15,307,921	12,396,394	3,190,132	15,586,527	12,609,028	3,216,914	15,825,942	12,943,496	3,294,720	16,238,21
C200,000   C200,000   C22,000   C22,000   C22,000   C23,000   C2	xcess / (Deficiency)	3,000,916	(1,989,548)	1,011,368	2,476,532	(2,133,214)	343,319	2,568,578	(2,160,637)	407,941	2,592,758	(2,238,603)	354,15
C200,000   C200,000   C20,000   C22,000   C2	THER FINANCING SOURCE	VUSES											
C265,000   C22,000   C22	ransfers In - from Fund 17	(200,000)		(200,000)			٠					,	'
1,041,436   1,040,246   1,490,346   1,490,346   1,450,346   1,440,364   1,44	ransfer Out - Fund 14	(265,000)		(265,000)									
(1,211,672)   1,211,672   (1,475,958)   1,475,958   (1,475,958)   (1,475,158)   (1,4	ransfer Out - Fund 13	(20,000)		(20,000)	(22,000)		(22,000)	(23,000)		(23,000)	(24,000)	•	(24,00
C427;389   1,942;389   1,942;389   1,946;39   1,946;3	ontributions to Sp Ed Program	(1,311,672)	1,311,672		(1,475,958)	1,475,958	1	(1,490,346)	1,490,346	•	(1,555,017)	1,555,017	1
CANTASB9   1,942,589   (485,000)   5,500   - (5,500)   5,500   - (5,500)   5,500   - (5,500)   5,500   - (5,500)   5,500   - (5,500)   5,500   - (5,500)   5,500   - (5,500)   5,500   - (5,500)   5,500   - (5,500)   5,500   - (5,500)	ontributions to RRM	(623,137)	623,137	ŧ	(651,756)	651,756	•	(664,791)	664,791	-	(678,086)	980'829	1
C2,427,589  1,942,589  (445,000) (2,155,214)   2,133,214   (22,000) (2,183,637)   (2,427,589) (446,959)   526,368   321,318   0   321,319   384,941   0   384,941   330,155   0   0   0   0   0   0   0   0   0	ontributions to Restricted Programs	(7,780)	7,780	1	(2,500)	5,500	8	(2,500)	2,500	2	(5,500)	2,500	
ST3,327	otal, Other	(2,427,589)	1,942,589	(485,000)	(2,155,214)	2,133,214	(22,000)	(2,183,637)	2,160,637	(23,000)	(2,262,603)	2,238,603	(24,00
1,041,436   526,085   1,567,521   1,614,763   479,126   2,093,889   1,936,082   479,126   2,415,208   2,321,023   479,127   479,126   2,415,208   2,	let Inc/(Dcr) to Fund Balance	573,327	(46,959)	526,368	321,318	0	321,319	384,941	0	384,941	330,155	0	330,15
1,614,763   479,126   2,093,889   1,936,082   479,126   2,415,208   2,321,023   479,127   2,800,149   2,651,178   479,127	eginning Fund Balance	1,041,436	526,085	1,567,521	1,614,763	479,126	2,093,889	1,936,082	479,126	2,415,208	2,321,023	479,127	2,800,14
1,614,763   479,126   2,493,889   1,936,082   479,126   2,415,208   2,415,208   2,415,208   2,415,208   2,415,208   2,415,208   2,415,208   2,415,208   2,415,208   2,415,208   2,405,413   2,426,131   2,426,132   2,426,13	dj of Prior Year Fund Balance							The same of					
Sefresh   100,000   200,000   300,000   300,000   1,200,243   1,303,467   1,111,741   1,387,065   2,800,149   2,415,208   2,663,854   2,965,495   2,	inding Balance, June 30	1,614,763	479,126	2,093,889	1,936,082	479,126	2,415,208	2,321,023	479,127	2,800,149	2,651,178	479,127	3,130,30
Refresh   100,000   200,000   300,	Components of Ending Fund Bal	noce											
Refresh         100,000         200,000         300,000           rty (A)         621,117         624,341         633,938           ved         1,200,243         1,303,467         1,413,084           leral Fund 1         2,093,889         2,415,208         2,800,149           leral Fund 1         911,368         927,773         944,473           leral Fund 2         2,663,854         2,965,495	testricted. Federal/State/Local Prog	rams		479,126			479,126			479,127			479,12
100,000   200,000   300,	Assigned: Facilities Repairs												
hty (A)         621,117         624,341         633,958           ved         1,200,243         1,303,467         1,413,084           neral Fund 1         2,093,889         2,415,208         2,800,149           neral Fund 1         911,368         927,773         944,473           neral Fund 2         2,426,131         2,663,884         2,965,495	Assigned: Furniture and Fixture Re	fresh		100,000			200,000			300,000			400,00
ved         1,200,243         1,303,467         1,413,084           heral Fund 1         2,093,889         2,415,208         2,800,149           7/(C)         911,368         927,773         944,473           2,426,131         2,663,884         2,965,495	Reserved for Economic Uncertainty	<b>(</b> 4)		621,117			624,341			633,958			650,48
reral Fund 1 2,093,889 2,415,208 2,415,208 2,800,149 7) (C) 911,368 927,773 944,473 944,473 2,663,854 2,965,495	I otal Kestricted/Assigned/Reserved			1,200,243			1,303,467			1,413,084			1,529,61
7) (C) 911,368 2,093,889 2,415,208 2,800,149 2,426,131 2,663,854 2,965,495	Jnassigned (B)		The second	893,647			1,111,741			1,387,065			1,600,68
7)(C) 911,368 927,773 944,473 3.	Fotal Ending Fund Balance - Genen	al Fund 1		2,093,889			2,415,208			2,800,149			3,130,30
2,426,131 2,663,854 2,965,495	pecial Reserve Fund Balance (Fund 17)	(5)		911,368			927,773			944,473			961,47
	otal Available Reserves (A + B + C)												

# IV. Other Funds

# 2018-19 2nd Interim Budget Report

CAFETERIA SPECIAL REVENUE (FUND 13): is used to account separately for federal, state, and local resources to operate the food service program (CA Edu. Code § 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal) Child Nutrition Programs (State) Food Service Sales Interest All Other Local Revenue. Fund 13 shall only be used for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (CA Edu. Code § 38091 and 38100).

**DEFERRED MAINTENANCE (Fund 14)**: historically has been used to account for state apportionments and the District's contribution for deferred maintenance purposes. With the implementation of the Local Control Funding Formula, LEAs are no longer required to keep a separate fund. However, the District continues with the old model to keep a separate fund. Revenue comes from interest income and expenditures include repairs and maintenance for all District sites.

# SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS

(Fund 17): is used for the accumulation of general fund monies for general operating purposes to be used in the future. Fund 17 is not for capital outlay. Board policy recommends a 12% reserve which will be recorded in this fund. The 12% reserve is funded by a combination of the unrestricted general fund balance and the Special Reserve Fund.

BUILDING PROJECTS FUND (Fund 21): This fund records the revenue and expenditures resulting from Measure Z bond issue of \$49.5 million approved by the voters on November 6, 2018. These funds are for Phase I of the facilities master plan projects in addition to repairs, improvements and renovation expenditures to school buildings and classrooms such as water intrusion and mold damages to certain buildings at the Corte Madera School. The District anticipates to issue the first series of bonds in April 2019 to fund early stages of project costs such as architects, construction manager, consultants, and classroom and campus modernizations. The estimated proceeds from the sale of the first bond issuance is included in the revenue budget.

**CAPITAL FACILITIES (Fund 25)**: accounts for monies received from fees levied on developers (i.e, Developer Fees), or other agencies as a condition of approving a development. The interest earned in this fund is restricted to this fund. The expenditures in this fund are restricted to the purposes specified in agreements

with the developer or specified in Government Code. The play structure and area improvement is partially funded by this fund.

The following chart lists the financial summary of Other Funds for 2018-19:

	Cafeteria	Deferred Maintenance	Special Reserve	Building or Bond Fund	Capital Facilities
2018-19 2nd Interim	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25
REVENUES					
Federal Sources	29,760				
Other State Sources	1,600				
Other Local Sources	103,100	2,000	12,000	49,000	62,450
Proceeds from Bond Sales				9,824,000	
Transfers-in From Other Funds	20,000	265,000	200,000		
TOTAL OPERATING REVENUE	154,460	267,000	212,000	9,873,000	62,450
EXPENSES					
Classified Salaries				43,641	
Employee Benefits				18,284	
Supplies/Materials	3,325				
Services and Other Operating Expenses	142,795	50,000		500,000	16,000
Capital Outlay				-	-
Transfer-out to Other Funds	-		-		
TOTAL OPERATING EXPENSE	146,120	50,000	-	561,925	16,000
Revenues over (under) Expenses	8,340	217,000	212,000	9,311,075	46,450
Beginning Fund Balance	271	96,954	699,368	(45,786)	117,378
Ending Fund Balance	8,611	313,954	911,368	9,265,289	163,828

# Criteria and Standards

# Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2018-19

41 68981 0000000 Form CI

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim restate-adopted Criteria and Standards. (Pursuant to Education Code	
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this representing of the governing board.	ort during a regular or authorized special
To the County Superintendent of Schools:  This interim report and certification of financial condition are her of the school district. (Pursuant to EC Section 42131)	eby filed by the governing board
Meeting Date: March 06, 2019	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, I district will meet its financial obligations for the current fiscal y	
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, I district may not meet its financial obligations for the current financial obligations.	
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, I district will be unable to meet its financial obligations for the resubsequent fiscal year.	
Contact person for additional information on the interim report:	
Name: Connie Ngo	Telephone: 652.851.1777
Title: Chief Business Official	E-mail: <u>cngo@pvsd.net</u>

#### **Criteria and Standards Review Summary**

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

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

# Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2018-19

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

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

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	<u>EMENTAL INFORMATION (co</u>		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>		х
		<ul> <li>If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		<ul> <li>Certificated? (Section S8A, Line 1b)</li> </ul>	Х	
		Classified? (Section S8B, Line 1b)	X	
		Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		<ul> <li>Certificated? (Section S8A, Line 3)</li> </ul>	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	x	

ADDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		х
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?	х	

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

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

CRITE		

#### 1. CRITERION: Average Daily Attendance

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

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

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

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

#### Estimated Funded ADA

		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		
Fiscal Year		(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)					
District Regular	L	557.98	557.98		
Charter School		0,00	0.00		
	Total ADA	557.98	557.98	0.0%	Met
1st Subsequent Year (2019-20)					
District Regular		558,00	558.00		i
Charter School					<u> </u>
	Total ADA	558.00	558.00	0.0%	Met
2nd Subsequent Year (2020-21)					
District Regular		542.00	542.00		1
Charter School					
	Total ADA	542.00	542.00	0.0%	Met

#### 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 changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:			
(required if NOT met)			
	1		

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#### **CRITERION: Enrollment**

STANDARD: Projected	enrollment for any	of the current fisca	l year or two su	ıbsequent fiscal	years has no	ot changed by mo	re than t	wo percent s	ince
first interim projections.									

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

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

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

Enrollment					
		First Interim	Second Interim		
Fiscal Year		(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status
Current Year (2018-19)					
District Regular	L	574	574		
Charter School	L				
Total	Enrollment	574	574	0.0%	Met
1st Subsequent Year (2019-20)					
District Regular		574	574		
Charter School					
Total	Enrollment	574	574	0.0%	Met
2nd Subsequent Year (2020-21)					
District Regular		562	562		
Charter School					
Total	Enrollment	562	562	0.0%	Met

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

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

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

Explanation:	
(required if NOT met)	

#### 3. CRITERION: ADA to Enrollment

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

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

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

Carallmant

	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	604	627	
Charter School			
Total ADA/Enrollment	604	627	96.3%
Second Prior Year (2016-17)			
District Regular	603	625	
Charter School			
Total ADA/Enrollment	603	625	96,5%
First Prior Year (2017-18)			
District Regular	580	594	
Charter School	0		
Total ADA/Enrollment	580	594	97.6%
		Historical Average Ratio:	96.8%
Districts ADA	to Envaluent Standard (bloton	leaf average settle plus ( 51/ ).	07 28/

D 2 ADA

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.3%

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

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

	Estimated P-2 ADA	Enrollment		
		CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	558	574		
Charter School	0			
Total ADA/Enrollment	558	574	97.2%	Met
1st Subsequent Year (2019-20)				
District Regular	558	574		
Charter School				
Total ADA/Enrollment	558	574	97.2%	Met
2nd Subsequent Year (2020-21)			•	
District Regular	542	562		
Charter School				
Total ADA/Enrollment	542	562	96.4%	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 current year and two subsequent fiscal years.

Explanation:	-
(required if NOT met)	

Portola Valley Elementary San Mateo County

**CRITERION: LCFF Revenue** 

#### 2018-19 Second Interim General Fund School District Criteria and Standards Review

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Met

Met

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.							
District's LCFF Revenue	Standard Percentage Range:	-2.0% to +2.0%					
4A. Calculating the District's Projected Change in LCFF Revenue							
DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.							
	LCFF Re	evenue					
	(Fund 01, Objects 801	1, 8012, 8020-8089)					
	First Interim	Second Interim					
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status			
Current Year (2018-19)	12,046,110.38	12,044,440.38	0,0%	Met			

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

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

1st Subsequent Year (2019-20)

2nd Subsequent Year (2020-21)

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

12,488,594.00

12,833,473.00

Explanation:	
(required if NOT met)	

12,488,594.00

12,833,473,00

0.0%

0.0%

#### **CRITERION: Salaries and Benefits**

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

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

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

Unaudited Actua	als - Unrestricted
/Resources	0000_1999)

	(Resources	Ratio	
	Salaries and Benefits	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2015-16)	9,611,080.42	11,890,498.20	80.8%
Second Prior Year (2016-17)	9,908,440.16	12,095,214.77	81.9%
First Prior Year (2017-18)	9,825,807.95	11,837,406.38	83.0%
		Historical Average Ratio	81 9%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	77.9% to 85.9%	77.9% to 85.9%	77.9% to 85.9%

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

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

#### Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2018-19)	10,087,742.32	11,881,437.38	84.9%	Met
1st Subsequent Year (2019-20)	10,416,271.00	12,396,393.00	84.0%	Met
2nd Subsequent Year (2020-21)	10,845,055.00	12,609,027.00	86.0%	Not Met

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

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

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

Explanation: (required if NOT met) In FY 19-20, the District is upgrading WiFi access points LEA wide as well as adopting new science textbooks for K-5 & 8th grade; in FY 20-21 the same level of expenditures is not expected, salaries and benefits rise due to step/column and mandatory STRS PERS increases. In addition this is due to VCAP solar rebates in the amount of \$66,800 of which we recognize a decrease in expenditures.

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01 O	bjects 8100-8299) (Form MYPI, Line A2)			
Current Year (2018-19)	115,733.00	115,733.00	0.0%	No
st Subsequent Year (2019-20)	115,733.00	115,733.00	0.0%	No
nd Subsequent Year (2020-21)	115,733.00	115,733.00	0.0%	No
Explanation: (required if Yes)				
Other State Revenue (Fund 0	1, Objects 8300-8599) (Form MYPI, Line A3	1)		
urrent Year (2018-19)	1,002,798.00	1,027,802.00	2.5%	No
st Subsequent Year (2019-20)	699,256.00	699,256.00	0.0%	No
nd Subsequent Year (2020-21)	696,416.00	696,416.00	0.0%	No
Explanation: (required if Yes)				
Other Local Revenue (Fund 0 urrent Year (2018-19)	01, Objects 8600-8799) (Form MYPI, Line A	4) 2,841,875,74	16,2%	Yes
st Subsequent Year (2019-20)	2,298,822.00	2,336,822.00	1.7%	No
d Subsequent Year (2020-21)	2,298,822.00	2,298,822.00	0.0%	No
(required if Yes)	n FY 18-19 we received backpay in federal su 48,674, field trip donations of \$18,635.		e amount of \$394,000, Portola Va	illey Foundation Grants totaling
**	1, Objects 4000-4999) (Form MYPI, Line B4			
urrent Year (2018-19)	667,165.95	628,896.30	-5.7%	Yes
st Subsequent Year (2019-20)	579,939.00	759,939.00	31.0%	Yes
nd Subsequent Year (2020-21)	556,602.00	556,602.00	0.0%	No
	n FY 18-19, reduction of \$38,270 mainly due t doption for grades K-5 & 8th.	o software licensing & subscriptions	not purchased. In FY 19-20 the Di	strict is doing a Science textbo
Services and Other Operation	g Expenditures (Fund 01, Objects 5000-599	19) /Form MVDI   Inc DS)		
urrent Year (2018-19)	2.021,934.82	2,049,507.25	1.4%	No
it Subsequent Year (2019-20)	1,781,981.00	1,806,581.00	1,4%	No
nd Subsequent Year (2020-21)	1,780,517.00	1,758,002.00	-1.3%	No
Explanation: (required if Yes)				

#### 2018-19 Second Interim General Fund School District Criteria and Standards Review

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6B, C	alculating the District's Cl	nange in Total	Operating Revenues and E	xpenditures		
DATA	ENTRY: All data are extrac	cted or calculat	ed.			
Object	Range / Fiscal Year		First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
	Total Federal, Other State,	and Other Loca	I Revenue (Section 6A)			
Curren	t Year (2018-19)		3,563,734.16	3,985,410.74	11.8%	Not Met
1st Sul	sequent Year (2019-20)		3,113,811.00	3,151,811.00	1.2%	Met
2nd St	bsequent Year (2020-21)		3,110,971.00	3,110,971.00	0.0%	Met
	Total Books and Supplies.	and Services a	nd Other Operating Expenditu	res (Section 6A)		
Curren	t Year (2018-19)		2,689,100.77	2,678,403,55	-0.4%	Met
	sequent Year (2019-20)		2,361,920.00	2,566,520.00	8.7%	Not Met
	bsequent Year (2020-21)		2,337,119.00	2,314,604.00	-1.0%	Met
6C. C	omparison of District Tota	I Operating R	evenues and Expenditures	to the Standard Percentage F	Range	
DATA	ENTRY: Explanations are linke	ed from Section 6	BA if the status in Section 6B is N	lot Met; no entry is allowed below.		
1a.					by more than the standard in one or in the projections, and what change	
				e memous and assumptions used 6A above and will also display in th		s, if any, will be made to bring the
	projected operating forestate	o mann and diam		or above and vim also alopidy in a	to explanation box below.	
	Explanation:					
	Federal Revenue	1				
	(linked from 6A					
	if NOT met)					
	,					
	Explanation:					
	Other State Revenue					
	(linked from 6A					
	if NOT met)					
	Explanation:	In FY 18-19 we	received backnay in federal sub	sidies for solar nanels installed in	the amount of \$394,000. Portola Va	llev Foundation Grants totaling
	Other Local Revenue		rip donations of \$18,635.	sidios for solar pariets installed in	tile amount of \$554,000, i citola va	mey roundation Chants totaling
	(linked from 6A					
	if NOT met)					
1b.					by more than the standard in one or	
				e methods and assumptions used 6A above and will also display in th	in the projections, and what change	s, if any, will be made to bring the
	projected operating revenue:	s within the stant	dard must be entered in Section	oA above and will also display in tr	ie explanation box below.	
	Explanation:			software licensing & subscriptions	s not purchased. In FY 19-20 the Di	strict is doing a Science textbook
	Books and Supplies	adoption for gra	ades K-5 & 8th.			
	(linked from 6A					
	if NOT met)					
	Explanation:					7
	Services and Other Exps					
	(linked from 6A					
		1				

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#### 2018-19 Second Interim General Fund School District Criteria and Standards Review

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#### 7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070,75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	1	
1.	OMMA/RMA Contribution	366,629.16	623,137.52	Met		
2.	First Interim Contribution (information of (Form 01CSI, First Interim, Criterion 7, I	••	582,530.00			
If status	s is not met, enter an X in the box that be	st describes why the minimum requi	red contribution was not made:			
	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)  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)					

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#### 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 any of the current fiscal year or two subsequent fiscal years.

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

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

8A. Calculating the District's Deficit Spend	ling Standard Percentage Le	vels		
DATA ENTRY: All data are extracted or calculated				
	ı	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Pe	rcentages (Criterion 10C, Line 9)	15.6%	17.1%	18.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):			5.7%	6.2%
8B. Calculating the District's Deficit Spend	ling Percentages			
DATA ENTRY: Current Year data are extracted, if second columns.	Form MYPI exists, data for the tw	ro subsequent years will be extrac	ted; if not, enter data for the two subseque	ent years into the first and
	Projected \	/our Totals		
	1 Tojected 1	real Totals		
	Net Change in Unrestricted Fund Balance (Form 01I, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
urrent Year (2018-19)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) 573,327.44	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 12,101,437.38	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A	Met
Fiscal Year Current Year (2018-19) st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	<del></del>
Current Year (2018-19) st Subsequent Year (2019-20)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) 573,327.44 321,319.00 384,942.00	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 12,101,437.38 12,418,393.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Met Met
urrent Year (2018-19) st Subsequent Year (2019-20) nd Subsequent Year (2020-21) C. Comparison of District Deficit Spendir	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) 573,327.44 321,319.00 384,942.00	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 12,101,437.38 12,418,393.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Met Met
current Year (2018-19) st Subsequent Year (2019-20) nd Subsequent Year (2020-21) C. Comparison of District Deficit Spendir	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) 573,327.44 321,319.00 384,942.00	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 12,101,437.38 12,418,393.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Met Met
Surrent Year (2018-19) st Subsequent Year (2019-20) and Subsequent Year (2020-21)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) 573,327.44 321,319.00 384,942.00  ag to the Standard d is not met.	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)  12,101,437.38  12,418,393.00  12,632,027.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A)  N/A  N/A  N/A  N/A	Met Met Met
urrent Year (2018-19) st Subsequent Year (2019-20) nd Subsequent Year (2020-21)  C. Comparison of District Deficit Spendir  ATA ENTRY: Enter an explanation if the standar	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) 573,327.44 321,319.00 384,942.00  ag to the Standard d is not met.	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)  12,101,437.38  12,418,393.00  12,632,027.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A)  N/A  N/A  N/A  N/A	Met Met Met

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

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

9A-1. Determining if the District	's General Fund Ending Balance is Positive
DATA ENTRY: Current Year data are	extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.
	Ending Fund Balance General Fund Projected Year Totals
Fiscal Year	(Form 01l, Line F2 ) (Form MYPI, Line D2) Status
Current Year (2018-19)	2.093.890.41 Met
1st Subsequent Year (2019-20)	2,415,209.41 Met
2nd Subsequent Year (2020-21)	2,800,151.41 Met
9A-2. Comparison of the Distric	t's Ending Fund Balance to the Standard
DATA ENTRY: Enter an explanation	f the standard is not met.
4. OTANDADD MET. D. L.	
1a. STANDARD MET - Projected	general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.
Explanation:	
(required if NOT met)	
B. CASH BALANCE STAN	DARD: Projected general fund cash balance will be positive at the end of the current fiscal year.
9B-1. Determining if the District	's Ending Cash Balance is Positive
DATA ENTRY: If Form CASH exists,	data will be extracted; if not, data must be entered below.
	Ending Cash Balance
	General Fund
Fiscal Year Current Year (2018-19)	(Form CASH, Line F, June Column) Status
Current Year (2018-19)	1,238,689.11 Met
9B-2. Comparison of the Distric	t's Ending Cash Balance to the Standard
DATA ENTRY: Enter an explanation i	f the standard is not met.
·	
1a. STANDARD MET - Projected	general fund cash balance will be positive at the end of the current fiscal year.
Explanation:	
(required if NOT met)	
(,	

#### 10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal 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: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	D	istrict ADA		
5% or \$67,000 (greater of)	0	to	300	
4% or \$67,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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

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

	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2018-19)	(2019-20)	(2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	558	557	557
Subsequent Years, Form MYPI, Line F2, if available.)			
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00		

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

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

 Expenditures and Other Financing Uses (Form 01i, objects 1000-7999) (Form MYPI, Line B11)

 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)

4. Reserve Standard Percentage Level

5. Reserve Standard - by Percent (Line B3 times Line B4)

 Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)

 District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year		
Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2018-19)	(2019-20)	(2020-21)
15,527,922.97	15,608,525.00	15,848,941.00
15,527,922.97	15,608,525.00	15,848,941.00
4%	4%	4%
621,116.92	624,341.00	633,957.64
67,000.00	67,000.00	67,000.00
621,116.92	624,341.00	633,957.64

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

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

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

		Current Year		
Reserv	e Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrest	ricted resources 0000-1999 except Line 4)	(2018-19)	(2019-20)	(2020-21)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	621,117.00	624,341.00	633,958.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	893,647.80	1,111,742.80	1,387,067.80
4.	General Fund - Negative Ending Balances in Restricted Resources		1	
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
_	(Form MYPI, Line E1d)	(0.04)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	911,368.26	927,773.00	944,473.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			1
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	2,426,133.02	2,663,856.80	2,965,498.80
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	15.62%	17.07%	18.71%
	District's Reserve Standard			
	(Section 10B, Line 7):	621,116.92	624,341.00	633,957.64
	Status:	Met	Met	Met

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

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

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

Explanation:		
(required if NOT met)		

SUPI	PLEMENTAL 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 have occurred since first interim projections that may impact the budget?  No				
1b.	If Yes, identify the liabilities and how they may impact the budget:				
S2.	Use of One-time Revenues for Ongoing Expenditures				
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?  No				
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:				
S3.	Temporary Interfund Borrowings				
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)  No				
1b.	If Yes, identify the interfund borrowings:				
S4.	Contingent Revenues				
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?				
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:				

#### S5. Contributions

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

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

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

#### -5.0% to +5.0% District's Contributions and Transfers Standard or -\$20,000 to +\$20,000 S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, If Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated. First Interim Second Interim Percent Description / Fiscal Year (Form 01CSI, Item S5A) Projected Year Totals Change Amount of Change Status Contributions, Unrestricted General Fund 1a. (Fund 01, Resources 0000-1999, Object 8980) Current Year (2018-19) (1,846,583.00) (1,942,589.00) 5.2% 96,006.00 Not Met 1st Subsequent Year (2019-20) 78,804.00 (2.067,670,00) (2.146,474.00)3.8% Met 2nd Subsequent Year (2020-21) (2.142.030.00) (2.174.162.00) 1.5% 32,132.00 Met 1b. Transfers In, General Fund Current Year (2018-19) 0.00 0.00 0.0% 0.00 Met 1st Subsequent Year (2019-20) Met 0.00 0.00 0.0% 0.00 2nd Subsequent Year (2020-21) Met 0.00 0.0% 0.00 0.00 1c. Transfers Out, General Fund \* Current Year (2018-19) 220.000.00 0.0% 0.00 Met 220,000,00 1st Subsequent Year (2019-20) 22.000.00 22.000.00 0.0% 0.00 Met 2nd Subsequent Year (2020-21) 23,000.00 23.000.00 0.0% Met 0.00 Capital Project Cost Overruns 1d. Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No \* Include transfers used to cover operating deficits in either the general fund or any other fund. S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years, Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Contribution amount increased due to anticipation of summer RRMA projects, and Special Education expenses. Explanation: (required if NOT met)

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

Explanation: (required if NOT met) Portola Valley Elementary San Mateo County

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lc.	MET - Projected transfers ou	t have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
ld.	NO - There have been no ca	pital project cost overruns occurring since first interim projections that may impact the general fund operational budget.
	Project Information: (required if YES)	

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#### S6. Long-term Commitments

Identify all existing and new multiyear commitments' and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

¹ Include multiyear commitme	ents, multiyes	ar debt agreements, and new progr	ams or contract	s that result in lor	ig-term obligations.		
S6A. Identification of the Distric	t's Long-te	erm Commitments					
DATA ENTRY: If First Interim data ex Extracted data may be overwritten to other data, as applicable.							
a. Does your district have lor (If No, skip items 1b and 2)				Yes			
<ul> <li>b. If Yes to Item 1a, have ne since first interim projection</li> </ul>		(multiyear) commitments been incu	rred	Yes			
If Yes to Item 1a, list (or update benefits other than pensions		nd existing multiyear commitments EB is disclosed in Item S7A.	and required a	nnual debt servic	e amounts. Do not includ	te long-term com	mitments for postemployment
Type of Commitment	# of Years	S Funding Sources (Rever		Object Codes Us	ed For: bbt Service (Expenditure:	s)	Principal Balance as of July 1, 2018
Capital Leases	9	Local Property Taxes		01 7438/7439	( )	, i	1,902,738
Certificates of Participation							
General Obligation Bonds	7	Assessment on AV for GO Bonds		3901			15,885,000 443,349
Supp Early Retirement Program State School Building Loans		General Fund		3801			443,348
Compensated Absences							
Other Long-term Commitments (do no	ot include OP	EB):					
TOTAL:			-				18,231,087
Type of Commitment (continu	ued)	Prior Year (2017-18) Annual Payment (P & I)	(201 Annual	nt Year 8-19) Payment & I)	1st Subsequer (2019-20 Аппиа! Рауг (Р & I)	)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases		260,240		260,329		260,474	260,683
Certificates of Participation General Obligation Bonds		1,644,629		1,647,805		1,640,405	1,644,280
Supp Early Retirement Program		127,877		439,407		1,040,403	1,044,200
State School Building Loans							
Compensated Absences							
Other Long-term Commitments (conti	nued):						
-							
	al Payments:	2,032,746		2,347,541	**	1,900,879	1,904,963
Has total annual pa	yment incre	ased over prior year (2017-18)?[	Υ	es	No		No

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S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment			
DATA ENTRY: Enter an explanation if Yes.			
<ol> <li>Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payment funded.</li> </ol>	ts will be		
Explanation: (Required if Yes to increase in total annual payments)			
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.			
Explanation: (Required if Yes)			

#### S7. Unfunded Liabilities

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

#### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB) DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable, First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) Yes b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? No c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? No First Interim **OPEB Liabilities** (Form 01CSI, Item S7A) Second Interim a. Total OPEB liability 2,275,050.00 1,367,737.00 b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 2a minus Line 2b) 0.00 0.00 2.275,050,00 1,367,737,00 d. Is total OPEB liability based on the district's estimate or an actuarial valuation? Actuarial Actuarial e. If based on an actuarial valuation, indicate the date of the OPEB valuation. November 19th, 2018 Jul 01, 2017 **OPEB Contributions** a. OPEB actuarially determined contribution (ADC) if available, per First Interim actuarial valuation or Alternative Measurement Method (Form 01CSI, Item S7A) Second Interim Current Year (2018-19) 129,822.00 129,822.00 1st Subsequent Year (2019-20) 129.822.00 129.822.00 2nd Subsequent Year (2020-21) 129,822.00 129,822.00 b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2018-19) 62,660.00 83,920,00 1st Subsequent Year (2019-20) 83,000.00 83,000.00 2nd Subsequent Year (2020-21) 74,000.00 74,000.00 c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2018-19) 62,660.00 83,920.00 1st Subsequent Year (2019-20) 83,000.00 83.000.00 2nd Subsequent Year (2020-21) 74,000.00 74,000.00 d. Number of retirees receiving OPEB benefits Current Year (2018-19) 15 15 1st Subsequent Year (2019-20) 10 10 2nd Subsequent Year (2020-21) Comments: First Interim 2a (\$2,275,050,00) is actually Actuarial Present Value of Projected Benefit Payments (APVPBP), and not Total OPEB Liability. The correct total OPEB liability from the Districts GASB 75 report is \$1,367,737.

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S7B.	S7B, Identification of the District's Unfunded Liability for Self-insurance Programs				
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First I data in items 2-4.	Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second			
<ol> <li>a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)</li> </ol>		No			
	b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?	n/a			
	c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a			
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	First Interim (Form 01CSI, Item S7B) Second Interim			
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	First Interim (Form 01CSI, Item S7B) Second Interim			
	<ul> <li>b. Amount contributed (funded) for self-insurance programs</li> <li>Current Year (2018-19)</li> <li>1st Subsequent Year (2019-20)</li> <li>2nd Subsequent Year (2020-21)</li> </ul>				
4.	Comments:				

## S8. Status of Labor Agreements

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

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

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

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

	Agreements - Certificated (Non-n	nanagement) Emplo	yees		
ATA ENTRY: Click the appropriate Yes or N	No button for "Status of Certificated Labo	or Agreements as of the	Previous Repo	orting Period." There are no extrac	tions in this section.
tatus of Certificated Labor Agreements a /ere all certificated labor negotiations settled			Yes		
If Yes,	complete number of FTEs, then skip to	section S8B.	100		
If No, o	continue with section S8A.				
417-4-141					
ertificated (Non-management) Salary and	Denent Negotiations  Prior Year (2nd Interim)  (2017-18)	Current Year (2018-19)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
umber of certificated (non-management) ful ne-equivalent (FTE) positions	l- 49.8		46.1	46.1	46.
	tions been settled since first interim proje		n/a		
If Yes,	and the corresponding public disclosure and the corresponding public disclosure complete questions 6 and 7.				
Are any salary and benefit negotiation     If Yes.	ons still unsettled? complete questions 6 and 7.	-	No		
egotiations Settled Since First Interim Proje 2a. Per Government Code Section 3547	<u>ctions</u> .5(a), date of public disclosure board me	eting:			
certified by the district superintender					
II Yes,	date of Superintendent and CBO certific	cation:			
to meet the costs of the collective ba			n/a		
II Yes,	date of budget revision board adoption:				
4. Period covered by the agreement:	Begin Date:		End Da	te:	]
5. Salary settlement:	-	Current Year (2018-19)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement include projections (MYPs)?	· L				
	One Year Agreement		1		
Total c	ost of salary settlement				
% chai	nge in salary schedule from prior year or				
	Multiyear Agreement				
Total c	cost of salary settlement				
	nge in salary schedule from prior year inter text, such as "Reopener")				
	y the source of funding that will be used	to support multiyear sal	ary commitmen	its:	

# 2018-19 Second Interim General Fund School District Criteria and Standards Review

Negoti	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary schedule increases	(2018-19)	(2015-20)	(2020-21)
	Amount modulous of any terretary surely seriousle mercuses			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Cortifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2018-19)	(2019-20)	(2020-21)
0011111	outou (1001-management) meater and recond o (10011) Detroited	(2010-10)	(2010 20)	(2020-21)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2,	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
3. 4.	Percent projected change in H&W cost over prior year			
4.	rescent projected change in navv cost over prior year			
	cated (Non-management) Prior Year Settlements Negotiated First Interim Projections		1	
	y new costs negotiated since first interim projections for prior year			
settlen	nents included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs			<u> </u>
	If Yes, explain the nature of the new costs:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
1.			1	
	Are step & column adjustments included in the interim and MYPs?			
2.	· · · · · · · · · · · · · · · · · · ·			
2. 3.	Cost of step & column adjustments			
	· · · · · · · · · · · · · · · · · · ·			
	Cost of step & column adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
3.	Cost of step & column adjustments Percent change in step & column over prior year	Current Year	1st Subsequent Year	2nd Subsequent Year
3.	Cost of step & column adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
3. Certifi	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)			
3.	Cost of step & column adjustments Percent change in step & column over prior year			
3. Certifi 1.	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?			
3. Certifi	Cost of step & column adjustments  Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired			
3. Certifi 1.	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?			
3. Certifi 1. 2.	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  cated (Non-management) - Other	(2018-19)	(2019-20)	(2020-21)
3. Certifi 1. 2. CertifiList of	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2018-19)	(2019-20)	(2020-21)
3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  cated (Non-management) - Other	(2018-19)	(2019-20)	(2020-21)
3. Certifi 1. 2. CertifiList of	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  cated (Non-management) - Other	(2018-19)	(2019-20)	(2020-21)
3. Certifi 1. 2. CertifiList of	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  cated (Non-management) - Other	(2018-19)	(2019-20)	(2020-21)
3. Certifi 1. 2. CertifiList of	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  cated (Non-management) - Other	(2018-19)	(2019-20)	(2020-21)
3. Certifi 1. 2. CertifiList of	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  cated (Non-management) - Other	(2018-19)	(2019-20)	(2020-21)
3. Certifi 1. 2. CertifiList of	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  cated (Non-management) - Other	(2018-19)	(2019-20)	(2020-21)
3. Certifi 1. 2. CertifiList of	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  cated (Non-management) - Other	(2018-19)	(2019-20)	(2020-21)
3. Certifi 1. 2. CertifiList of	Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?  cated (Non-management) - Other	(2018-19)	(2019-20)	(2020-21)

S8B. (	Cost Analysis of District's Labor Ag	reements - Classified (Non-m	anagement) Employees		
DATA	ENTRY: Click the appropriate Yes or No b	utton for *Status of Classified Labo	r Agreements as of the Previous	Reporting Period." There are no extracti	ons in this section.
			o section S8C. No		
Classi	ied (Non-management) Salary and Ben	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
Numbe FTE po	r of classified (non-management) sitions	(2017-18)	(2018-19)	(2019-20)	(2020-21)
1a.	If Yes, and	the corresponding public disclosur	re documents have been filed with	n the COE, complete questions 2 and 3. with the COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations of If Yes, con	still unsettled? nplete questions 6 and 7.	No		
Negotia 2a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a		neeting:		
2b.	Per Government Code Section 3547.5(b certified by the district superintendent ar If Yes, dat		Yes		
3.	Per Government Code Section 3547.5(c to meet the costs of the collective bargai If Yes, date		n/a		
4.	Period covered by the agreement:	Begin Date: Ju	I 01, 2017	and Date: Jun 30, 2020	]
5.	Salary settlement:		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear	Yes	Yes	Yes
		One Year Agreement		Γ	
	Total cost	of salary settlement	39,582		<u> </u>
	% change	in salary schedule from prior year or	2% off schedule bonus		
	Total cost	Multiyear Agreement of salary settlement			
	% change	in salary schedule from prior year text, such as "Reopener")			
		source of funding that will be used	to support multiyear salary com	mitments:	
Negotia	ations Not Settled				
6.	Cost of a one percent increase in salary	and statutory benefits	19,000		
			Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary	schedule increases		L	

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Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
No		
Current Year	1st Subsequent Year	2nd Subsequent Year
(2018-19)	(2019-20)	(2020-21)
Yes	Yes	Yes
L		1
Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No
e cost impact of each (i.e., hours of	employment, leave of absence, bonus	es, etc.):
	(2018-19)  Yes  No  No  Current Year (2018-19)  Yes  Current Year (2018-19)  No  No	(2018-19) (2019-20)  Yes Yes  No  No  Subsequent Year (2018-19) (2019-20)  Yes Yes  Current Year 1st Subsequent Year (2018-19) (2019-20)  Yes Yes  No  No  No  No

S8C. (	Cost Analysis of District's Labor Agre	eements - Management/Supe	ervisor/Confid	dential Employe	es		
	ENTRY: Click the appropriate Yes or No but section.	tton for "Status of Management/St	upervisor/Confid	iential Labor Agre	ements as of the Previous Repor	ting Period." There are no extra	ctions
Status	of Management/Supervisor/Confidential	Labor Agreements as of the Pr	evious Reporti	na Period			
	Il managerial/confidential labor negotiations			n/a			
	If Yes or n/a, complete number of FTEs, the	nen skip to S9.					
	If No, continue with section S8C.						
Manan	ement/Supervisor/Confidential Salary an	d Renefit Negotiations					
Manna	omonocupervisor/comidential calary an	Prior Year (2nd Interim)	Curre	nt Year	1st Subsequent Year	2nd Subsequent Y	ear
		(2017-18)		18-19)	(2019-20)	(2020-21)	
Numbe	er of management, supervisor, and	<u> </u>	•				
	ential FTE positions	12.0		11.0		12.0	12.0
1a.	Have any salary and benefit negotiations t	been settled since first interim pro	ections?				
	If Yes, comp	lete question 2.		n/a			
	If No, compi	ete questions 3 and 4.					
41							
1b.	Are any salary and benefit negotiations sti			n/a			
	ii res, comp	plete questions 3 and 4.					
<u>Nego</u> tia	ations Settled Since First Interim Projections	1					
2.	Salary settlement:	=	Сипте	nt Year	1st Subsequent Year	2nd Subsequent Y	ear
		,	(20	18-19)	(2019-20)	(2020-21)	
	Is the cost of salary settlement included in	the interim and multiyear					
	projections (MYPs)?						
	Total cost of	salary settlement					
	Change in a	alary schedule from prior year					
		ext, such as "Reopener")					
	ations Not Settled						
3.	Cost of a one percent increase in salary a	nd statutory benefits		16,000			
			Curre	nt Year	1st Subsequent Year	2nd Subsequent Y	ear
				18-19)	(2019-20)	(2020-21)	
4.	Amount included for any tentative salary s	chedule increases					
Manag	ement/Supervisor/Confidential		Curre	nt Year	1st Subsequent Year	2nd Subsequent Y	ear
	and Welfare (H&W) Benefits			18-19)	(2019-20)	(2020-21)	oui
					,,	( )	
1.	Are costs of H&W benefit changes include	ed in the interim and MYPs?					
2.	Total cost of H&W benefits						
3.	Percent of H&W cost paid by employer						
4.	Percent projected change in H&W cost ov	er pnor year					
Manag	ement/Supervisor/Confidential			nt Year	1st Subsequent Year	2nd Subsequent Y	ear
Step a	nd Column Adjustments		(201	18-19)	(2019-20)	(2020-21)	
1.	Are step & column adjustments included in	n the interim and MYPs?					
2.	Cost of step & column adjustments						
3.	Percent change in step and column over p	prior year					
Manan	ement/Supervisor/Confidential		Curre	nt Year	1st Subsequent Year	2nd Subsequent Y	еяг
_	Benefits (mileage, bonuses, etc.)			18-19)	(2019-20)	(2020-21)	-ui
			120		,	,====	
1.	Are costs of other benefits included in the	interim and MYPs?					
2.	Total cost of other benefits						
3.	Percent change in cost of other benefits of	ver prior year				1	

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# S9. Status of Other Funds

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

<u>S9A.</u>	dentification of Other Fund	s with Negative Ending Fund Balances		
DATA	ENTRY: Click the appropriate bu	utton in Item 1. If Yes, enter data in Item 2 and provide	the reports referenced in Item 1.	
1.	Are any funds other than the great balance at the end of the curre	eneral fund projected to have a negative fund int fiscal year?	No	
	If Yes, prepare and submit to the each fund.	he reviewing agency a report of revenues, expenditure	es, and changes in fund balance (e.g., ar	interim fund report) and a multiyear projection report for
2.		ame and number, that is projected to have a negative then the problem(s) will be corrected.	ending fund balance for the current fisca	I year. Provide reasons for the negative balance(s) and
			Was a said	
	=			
	=			
	=			31-11

## 2018-19 Second Interim General Fund School District Criteria and Standards Review

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
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.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
When j	providing comments for additional fiscal indicators, please include the item number applicable to each com	nment.
	Comments: #A5 Teacher's who are on performance based contract can earn up to appropriate (optional)	proximately 4.4% of salary increases each year.
		The same of the other sea decomposition of the same sea of the
<u>End</u>	of School District Second Interim Criteria and Standards Review	

# Fund 01: General Fund

Printed: 2/28/2019 4:57 PM

Description Res	Obje source Codes Code		Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) LCFF Sources	8010-8	11,900,376.00	11,781,110.38	7,099,926.97	11,779,440.38	(1,670.00)	0.0%
2) Federal Revenue	8100-8	299 0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8	599 106,770.00	209,617.00	103,180.25	213,838.00	4,221.00	2.09
4) Other Local Revenue	8600-8	799 2,207,304.00	2,291,647.00	2,105,501.39	2,624,075.44	332,428.44	14.59
5) TOTAL, REVENUES		14,214,450.00	14,282,374.38	9,308,608.61	14,617,353.82		
B. EXPENDITURES							
1) Certificated Salaries	1000-1	5,989,616.00	5,841,056.01	2,927,228.44	5,773,056.01	68,000.00	1.2%
2) Classified Salaries	2000-2	999 1,402,640.00	1,373,722.11	762,688.81	1,364,222.11	9,500.00	0.79
3) Employee Benefits	3000-3	2,757,499.00	2,993,724.20	1,708,615.45	2,950,464.20	43,260.00	1.49
4) Books and Supplies	4000-4	999 552,076.00	579,576.00	289,371.26	555,876.00	23,700.00	4.19
5) Services and Other Operating Expenditures	5000-5	999 1,217,733.00	1,152,279.00	454,732.02	1,063,516.06	88,762.94	7.79
6) Capital Outlay	6000-6	999 0.00	0.00	0.00	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7 7400-7		260,616.00	54,856.39	174,303.00	86,313.00	33.19
8) Other Outgo - Transfers of Indirect Costs	7300-7	399 0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		12,200,180.00	12,200,973.32	6,197,492.37	11,881,437.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,014,270.00	2,081,401.06	3,111,116.24	2,735,916.44		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8	929 0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7	11,660.00	220,000.00	0.00	220,000.00	0.00	0.09
Other Sources/Uses    a) Sources	8930-8	979 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8	999 (2,067,242.00)	(1,846,583.00)	4,749.31	(1,942,589.00)	(96,006.00)	5.29
4) TOTAL, OTHER FINANCING SOURCES/USES		(2,078,902.00)	(2,066,583.00)	4,749.31	(2,162,589.00)		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(64,632.00)	14,818,06	3,115,865.55	573,327.44		
F. FUND BALANCE, RESERVES		, , , , , , , , , , , , , , , , , , , ,	.,,=,=,=,				
Beginning Fund Balance     As of July 1 - Unaudited	9791	1,041,437.36	1,041,437.36		1,041,437.36	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		1,041,437.36	1,041,437.36		1,041,437.36		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		1,041,437.36	1,041,437.36		1,041,437.36		
2) Ending Balance, June 30 (E + F1e)		976,805.36	1,056,255.42		1,614,764.80		
Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Items	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted	9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	25,111.78	221,119.59		100,000.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	951,693.58	835,135.83		621,117.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		893,647.80		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CFF SOURCES	Codes	(A)	(6)	(0)	(6)	(E)	(F)
Principal Apportionment State Aid - Current Year	8011	425,216.00	425,216.00	281,617.00	425,216.00	0.00	0.09
Education Protection Account State Aid - Current Year	8012	112,320.00	110,208.00	60,534.00	110,208.00	0.00	0.09
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions							
Homeowners' Exemptions	8021	45,006.00	43,240.03	21,791.46	43,240.03	0.00	0.0
Timber Yield Tax	8022	362.00	362.00	369.38	362.00	0.00	0.0
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes Secured Roll Taxes	8041	10,762,078.00	10,883,060.42	6,194,699.08	10,883,060.42	0.00	0.0
Unsecured Roll Taxes	8042	555,394.00	584,023,93	542,590.28	584,023.93	0.00	0.0
Prior Years' Taxes	8043	0.00	0.00	(1,669.69)	(1,670.00)	(1,670.00)	Ne
Supplemental Taxes	8044	0.00	0.00	(4.54)	0.00	0.00	0.0
Education Revenue Augmentation		3,00	3,30	,,		0.00	0.0
Fund (ERAF)	8045	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	0.0
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604)	0040	0.00	0.00	0.00	0.00	0.00	0.0
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-LCFF							
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.0
Subtotal, LCFF Sources		11,900,376.00	12,046,110.38	7,099,926.97	12,044,440.38	(1,670.00)	0.0
LCFF Transfers							
Unrestricted LCFF							
Transfers - Current Year 0000	8091	0.00	(265,000.00)	0.00	(265,000.00)	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	0.00	0.00	0.00	0.00	0,00	0.0
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		11,900,376.00	11,781,110.38	7,099,926.97	11,779,440.38	(1,670.00)	0.0
EDERAL 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		
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.0
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.0
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic 3010	8290						
					RAY HITALEY	HILL HER	
Title I, Part D, Local Delinquent Programs 3025	8290				The state of the s	The state of the state of the state of	

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education								
Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290					BEN-MEN	
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319	建武师建筑机					
All Other State Apportionments - Current Yea	ar 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	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	18,349.00	120,658.00	71,483.00	124,879.00	4,221.00	3.5%
Lottery - Unrestricted and Instructional Mate	rials	8560	86,821.00	87,359.00	31,527.25	87,359.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		KT/
Pass-Through Revenues from State Sources	5	8587	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590					V R V S S	
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590					Mark Property	BAU
All Other State Revenue	All Other	8590	1,600.00	1,600.00	170.00	1,600.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			106,770.00	209,617.00	103,180.25	213,838.00	4,221.00	2.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE	Resource Codes	Codes	(A)			(0)	(E)	(F)
Other Local Revenue County and District Taxes								
Other Restricted Levies		0045	0.00	0.00	0.00	0.00		
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes Parcel Taxes		8621	1,202,629.00	1,205,522.00	719,568.48	1,205,522.00	0.00	0.0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds		***************************************	Residence of the second			0.00		
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent No	n-LCFF							
Taxes		8629	0.00	0.00	0.00	0.00		
Sales		0004	0.00	0.55	0.00	2.00	0.00	
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	48,500.00	56,000.00	19,892.75	56,000.00	0.00	0.
Interest		8660	45,000.00	65,000.00	32,507.50	65,000.00	0.00	0.
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0,0
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjust	ment	8691	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local Soul	rces	8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	911,175.00	965,125.00	1,333,532.66	1,297,553.44	332,428.44	34.
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers From Districts or Charter Schools	6360	8791						
	6360	8792						
From County Offices								
From JPAs Other Transfers of Apperticements	6360	8793						
Other Transfers of Apportionments	All Off	9704	0.00	0.00	0.00	0.00	0.00	0.4
From Districts or Charter Schools	All Other	8791	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		
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			2,207,304.00	2,291,647.00	2,105,501.39	2,624,075.44	332,428.44	14.

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries	1100	4,856,864.00	4,838,944.00	2,350,611.22	4,760,944.00	78,000.00	1.6%
Certificated Pupil Support Salaries	1200	183,600.00	183,600.00	91,785.25	183,600.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	871,583.00	738,943.01	445,047.47	748,943.01	(10,000.00)	-1.4%
Other Certificated Salaries	1900	77,569.00	79,569.00	39,784.50	79,569.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		5,989,616.00	5,841,056.01	2,927,228.44	5,773,056.01	68,000.00	1.2%
CLASSIFIED SALARIES						30	
Classified Instructional Salaries	2100	146,770.00	120,500.23	52,819.04	113,500.23	7,000.00	5.8%
Classified Support Salaries	2200	226,446.00	226,446.00	125,550.42	226,446.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	259,611.00	261,401.00	152,334.75	261,401.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	753,464.00	755,874.88	429,313.67	754,874.88	1,000.00	0.1%
Other Classified Salaries	2900	16,349.00	9,500.00	2,670.93	8,000.00	1,500.00	15.8%
TOTAL, CLASSIFIED SALARIES		1,402,640.00	1,373,722.11	762,688.81	1,364,222.11	9,500.00	0.7%
EMPLOYEE BENEFITS							
STRS	3101-3102	954,399.00	937,334.28	470,165.61	932,334.28	5,000.00	0.5%
PERS	3201-3202	279,333.00	274,619.57	152,703.27	274,619.57	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	192,841.00	189,310.64	99,044.05	189,310.64	0.00	0.0%
Health and Welfare Benefits	3401-3402	854,191.00	828,984.97	363,937.89	801,984.97	27,000.00	3.3%
Unemployment insurance	3501-3502	3,705.00	3,640.33	1,871.44	3,640.33	0.00	0.0%
Workers' Compensation	3601-3602	125,948.00	121,871.00	63,697.73	121,871.00	0.00	0.0%
OPEB, Allocated	3701-3702	83,920.00	83,920.00	39,038.74	62,660.00	21,260.00	25.3%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	263,162.00	554,043.41	518,156.72	564,043.41	(10,000.00)	-1.8%
TOTAL, EMPLOYEE BENEFITS		2,757,499.00	2,993,724.20	1,708,615.45	2,950,464.20	43,260.00	1.4%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	112,960.00	112,960.00	26,367.16	112,960.00	0.00	0.0%
Books and Other Reference Materials	4200	14,650.00	10,176.86	7,292.61	8,611.11	1,565.75	15.4%
Materials and Supplies	4300	334,466.00	326,439.14	181,105.00	304,304.89	22,134.25	6.8%
Noncapitalized Equipment	4400	90,000.00	130,000.00	74,606.49	130,000.00	0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		552,076.00	579,576.00	289,371.26	555,876.00	23,700.00	4.1%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Travel and Conferences	5200	65,751.00	70,851.00	21,065.46	66,351.00	4,500.00	6.4%
Dues and Memberships	5300	27,935.00	32,935.00	21,978.88	32,935.00	0.00	0.0%
Insurance	5400-5450	42,658.00	42,658.00	41,244.00	42,658.00	0.00	0.0%
Operations and Housekeeping Services	5500	156,885.00	141,885.00	88,362.89	141,885.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	84,375.00	83,375.00	42,206.65	67,477.06	15,897.94	19.1%
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	719,757.00	675,203.00	185,886.48	606,838.00	68,365.00	10.1%
Communications	5900	115,872.00	100,872.00	53,987.66	100,872.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,217,733.00	1,152,279.00	454,732.02			7.79

Description Reso	urce Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0,00	0.00	0.00	0.00	0.00	0.04
		6170	0.00	0.00	0.00	0.00	0.00	0.0
Land improvements		6200	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings  Books and Media for New School Libraries		6200	0.00	0.00	0.00	0.00	0.00	0.0
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0
FOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0
THER OUTGO (excluding Transfers of Indirect Cos	sts)							
Tuition								
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.0
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	20,000.00	0.00	0.00	0.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues		7044	0.00	0.00	0.00	0.00	0.00	0.0
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00		0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0,00	0.00	0.00	0.00	0.00	0,0
Special Education SELPA Transfers of Apportionmen To Districts or Charter Schools	11s 6500	7221						
To County Offices	6500	7222		ESIR				
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service		7400	440,000,00	440,000,00	E 4 9 E 6 2 O	22 687 00	86,313.00	78.5
Debt Service - Interest		7438	110,000.00	110,000.00	54,856.39	23,687.00	0.00	0.0
Other Debt Service - Principal		7439	150,616.00	150,616.00	0.00	150,616.00 174,303.00	86,313.00	33.
FOTAL, OTHER OUTGO (excluding Transfers of Indir			280,616.00	260,616.00	54,856.39	174,303.00	60,313.00	55.
THER OUTGO - TRANSFERS OF INDIRECT COSTS	•							
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0,00	0.
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	CT COSTS		0.00	0.00	0.00	0.00	0.00	0.0
OTAL, EXPENDITURES			12,200,180.00	12,200,973.32	6,197,492.37	11,881,437.38	319,535.94	2.6

Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN			,					
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and				0.00	0.00	0.00	0.00	0.0%
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	200,000.00	0.00	200,000.00	0.00	0.0%
To: State School Building Fund/		7613	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund  Other Authorized Interfund Transfers Out		7619	11,660.00	20,000.00	0.00	20,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		1010	11,660.00		0.00	220,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		2004	0.00	0.00	0.00	0.00	0.00	0.09
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.07
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources								
Transfers from Funds of			0.00	0.00	0.00	0.00	0.00	0.09
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.07
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation		8971	0.00		0.00	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00		0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00		0.00	0.00	0.00	0.09
All Other Financing Sources		8979	0.00		0.00	0.00	0.00	0.09
(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	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,067,242.00	(1,846,583.00)	4,749.31	(1,942,589.00)	(96,006.00)	5.2
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			(2,067,242.00	(1,846,583.00)	4,749.31	(1,942,589.00)	(96,006.00)	5.2
TOTAL, OTHER FINANCING SOURCES/USES							-	
(a - b + c - d + e)			(2,078,902.00	(2,066,583.00	4,749.31	(2,162,589.00)	(96,006.00)	4.6

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	289,439.00	289,439.00	133,346.71	289,439.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,866.00	115,733.00	1.07	115,733.00	0.00	0.0%
3) Other State Revenue		8300-8599	590,328.00	793,181.00	222,284.35	813,964.00	20,783.00	2.6%
4) Other Local Revenue		8600-8799	59,300.00	158,089.36	106,575.30	217,800.30	59,710.94	37.8%
5) TOTAL, REVENUES			1,045,933.00	1,356,442.36	462,207.43	1,436,936.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	762,435.10	681,214.10	360,778.21	701,814.10	(20,600.00)	-3.0%
2) Classified Salaries		2000-2999	556,275.00	517,112.00	255,754.42	501,053.12	16,058.88	3.1%
3) Employee Benefits		3000-3999	1,026,168.00	985,029.61	214,038.42	990,914.60	(5,884.99)	-0.6%
4) Books and Supplies		4000-4999	36,444.00	93,144.10	31,219.39	73,020.30	20,123.80	21.6%
5) Services and Other Operating Expenditures		5000-5999	597,844.90	833,634.87	333,843.30	985,991.19	(152,356.32)	-18.3%
6) Capital Outlay		6000-6999	0.00	35,000.00	22,000.00	57,698.28	(22,698.28)	-64.9%
Other Outgo (excluding Transfers of Indirect Costs)	t	7100-7299 7400-7499	129,994.00	115,994.00	12,025.77	115,994.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,109,161.00	3,261,128.68	1,229,659.51	3,426,485.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9	)		(2,063,228.00)	(1,904,686.32)	(767,452.08)	(1,989,549.29)		
D. OTHER FINANCING SOURCES/USES			-2000					
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%
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	2,067,242.00	1,846,583.00	(4,749.31)	1,942,589.52	96,006.52	5.2%
4) TOTAL, OTHER FINANCING SOURCES/U	SES		2,067,242.00	1,846,583,00	(4,749.31)	1,942,589.52		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,014.00	(58,103.32)	(772,201.39)	(46,959.77)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	526,085.38	526,085.38		526,085.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			526,085.38	526,085.38		526,085.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			526,085.38	526,085.38		526,085.38		
2) Ending Balance, June 30 (E + F1e)			530,099.38	467,982.06		479,125.61		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	530,099.38	467,982.51		479,125.65		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.45)		(0.04)		10,000

Description	esource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description Re	esource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
CFF SOURCES								
Principal Apportionment State Ald - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current	Year	8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes		0020						
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation								
Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF	All Other	9004	0,00	0.00	0.00	0.00	0.00	0.09
Transfers - Current Year	All Other	8091 8096	0.00	0.00	0.00	0.00	0.00	0.07
Transfers to Charter Schools in Lieu of Property T	axes			289,439.00		289,439.00	0.00	0.09
Property Taxes Transfers		8097 8099	289,439.00		133,346.71	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years		0099		0.00	0.00		0.00	0.09
TOTAL, LCFF SOURCES EDERAL REVENUE			289,439.00	289,439.00	133,346.71	289,439.00	0.00	0.07
EDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Entitlement		8181	100,856.00	100,856.00	0.00	100,856.00	0.00	0.09
Special Education Discretionary Grants		8182	6,010.00	6,010.00	1.07	6,010.00	0.00	0.09
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.09
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.09
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.09
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.09
Title II, Part A, Educator Quality	4035	8290	0.00	5,995.00	0.00	5,995.00	0.00	0.09

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education								
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	2,872.00	0.00	2,872.00	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, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 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			106,866.00	115,733.00	1.07	115,733.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	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	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia	ı	8560	28,544.00	28,544.00	4,752.35	28,544.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.09
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	2,565.00	2,565.00	1,800.00	2,565.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	202,853.00	202,853.00	202,853.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	559,219.00	559,219.00	12,879.00	580,002.00	20,783.00	3.7%
TOTAL, OTHER STATE REVENUE			590,328.00	793,181.00	222,284.35	813,964.00	20,783.00	2.6%

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(6)	(1)
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8010	0.00	0.50				
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds		0005	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	
Penaities and Interest from Delinquent No. Taxes	n-LCFF	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		8.00
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	59,300.00	59,300.00	0.00	59,300.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjust	tme	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sou	rces	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00		106,575.30	158,500.30	59,710.94	60.4%
Tuition		8710	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	0.09
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers							2.22	0.00
From Districts or Charter Schools	6360	8791	0.00				0.00	0.09
From County Offices	6360	8792	0.00				0.00	0.09
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.09
	All Other	8792	0.00				0.00	0.09
From County Offices From JPAs	All Other	8793	0.00				0.00	0.0
	VII Office	8799	0.00				0.00	0.0
All Other Transfers In from All Others TOTAL, OTHER LOCAL REVENUE		0199	59,300.00				59,710.94	
					1	1		

	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description Resource Codes	Codes	(A)	(6)	(0)	(0)		
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	455,710.00	374,489.00	190,700.00	399,589.00	(25,100.00)	-6.7%
Certificated Pupil Support Salaries	1200	129,460.10	129,460.10	69,881.89	129,460.10	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	171,765.00	171,765.00	100,196.32	171,765.00	0.00	0.0%
Other Certificated Salaries	1900	5,500.00	5,500.00	0.00	1,000.00	4,500.00	81.8%
TOTAL, CERTIFICATED SALARIES		762,435.10	681,214.10	360,778.21	701,814.10	(20,600.00)	-3.0%
CLASSIFIED SALARIES							(4)
							4 400
Classified Instructional Salaries	2100	360,530.00	360,530.00	187,053.68	364,530.00	(4,000.00)	-1.1%
Classified Support Salaries	2200	195,745.00	155,382.00	68,179,46	116,620.00	38,762.00	24.9%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	18,703.12	(18,703.12)	New
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	1,200.00	521.28	1,200.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		556,275.00	517,112.00	255,754.42	501,053.12	16,058.88	3.1%
EMPLOYEE BENEFITS							
	3101-3102	672,507.00	659,287.86	54,358.01	662,223.96	(2,936,10)	-0.4%
STRS		117,233.00	110,159.74	54,332.85	106,969.38	3,190.36	2.9%
PERS	3201-3202		53,953.10	26,046.96	52.684.27	1,268.83	2.4%
OASDI/Medicare/Alternative	3301-3302	58,126.00		58,558.03	122,463.26	2,300.00	1.89
Health and Welfare Benefits	3401-3402	139,330.00		307.74	613.22	5.77	0.9%
Unemployment Insurance	3501-3502	679.00		10,468.79	20,733.51	(8,213.85)	-65.6%
Workers' Compensation	3601-3602	14,566.00		0.00	0.00	0.00	0.09
OPEB, Allocated	3701-3702			0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	23,727.00		9,966.04	25,227.00	(1,500.00)	-6.39
Other Employee Benefits	3901-3902			214,038.42	990,914.60	(5,884.99)	-0.69
TOTAL, EMPLOYEE BENEFITS		1,026,168.00	985,029.01	214,000.42	000,011,000	(0,000,1100)	
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	28,544.00	28,544.00	5,057.04	28,544.00	0.00	0.0%
Books and Other Reference Materials	4200	300.00	13,627.32	6,703.70	13,427.32	200.00	1.5%
Materials and Supplies	4300	7,600.00	50,972.78	19,458.65	31,048.98	19,923.80	39.19
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.09
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		36,444.00	93,144.10	31,219.39	73,020.30	20,123.80	21.6
SERVICES AND OTHER OPERATING EXPENDITURES							
		449 500 00	405 455 45	31,185.45	105,155.45	0.00	0.0
Subagreements for Services	5100	148,500.00				(1,200.00	
Travel and Conferences	5200	3,056.00				0.00	
Dues and Memberships	5300	0.00				0.00	
Insurance	5400-5450					0.00	
Operations and Housekeeping Services	5500	0.00				32,000.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	361,000.00				0.00	
Transfers of Direct Costs	5710	0.00				0.00	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and	5800	85,288.90	383,244.82	122,242.18	566,401.14	(183,156.32	-47.8
Operating Expenditures	5900	0.00				0.00	0.0
Communications TOTAL, SERVICES AND OTHER	-						
OPERATING EXPENDITURES		597,844.9	833,634.87	333,843.30	985,991.19	(152,356.32	-18.3

Description Re	source Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
t and		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land			0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170 6200	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0,00	0.0
Equipment		6400	0.00	0.00	0.00	22,698.28	(22,698.28)	Ne
Equipment Replacement		6500	0.00	35,000.00	22,000.00	35,000.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	35,000.00	22,000.00	57,698.28	(22,698.28)	-64.9
THER OUTGO (excluding Transfers of Indirect C	Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	65,994.00	65,994.00	0.00	65,994.00	0.00	0.0
Payments to County Offices		7142	64,000.00	50,000.00	12,025.77	50,000.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportions	ments							
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service Debt Service - Interest		7438	0.00	0.00	0,00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00		0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of In	ndirect Costs)	1 100	129,994.00		12,025.77	115,994.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT CO			120,00 1.00	7.10 00 11.00	,			
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 INDIF	RECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENDITURES			3,109,161.00	3,261,128.68	1,229,659.51	3,426,485.59	(165,356.91)	-5.1

Description Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond interest and							
Redemption Fund	8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0,00	0.0%
To: Special Reserve Fund	7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/							0.00
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES							
SOURCES							
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.00	0.00		
Proceeds						14.00	
Proceeds from Sale/Lease-	2052	0.00	0.00	0.00	0.00	0.00	0.09
Purchase of Land/Buildings Other Sources	8953	0.00	0.00	0.00	0.00	0.00	0.07
Transfers from Funds of							
Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0
USES							
Transfers of Funds from						0.00	0.00
Lapsed/Reorganized LEAs	7651	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
(d) TOTAL, USES CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Unrestricted Revenues	8980	2,067,242.00	1,846,583.00	(4,749.31)	1,942,589.52	96,006.52	5.29
Contributions from Restricted Revenues	8990	0.00		0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS	0330	2,067,242.00		(4,749.31)		96,006.52	5.2
		_,	.,,	(1,111)			
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		2,067,242.00	1,846,583.00	(4,749.31)	1,942,589.52	(96,006.52)	5.2

# 2018-19 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

41 68981 0000000 Form 01i

Description R		oject odes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	8010	)-8099	12,189,815.00	12,070,549.38	7,233,273.68	12,068,879.38	(1,670.00)	0.0%
2) Federal Revenue	8100	-8299	106,866.00	115,733.00	1.07	115,733.00	0.00	0.0%
3) Other State Revenue	8300	0-8599	697,098.00	1,002,798.00	325,464.60	1,027,802.00	25,004.00	2.5%
4) Other Local Revenue	8600	0-8799	2,266,604.00	2,449,736.36	2,212,076.69	2,841,875.74	392,139.38	16.0%
5) TOTAL, REVENUES			15,260,383.00	15,638,816.74	9,770,816.04	16,054,290.12		
B. EXPENDITURES								
1) Certificated Salaries	1000	0-1999	6,752,051.10	6,522,270.11	3,288,006.65	6,474,870.11	47,400.00	0.7%
2) Classified Salaries	2000	-2999	1,958,915.00	1,890,834.11	1,018,443.23	1,865,275.23	25,558.88	1.4%
3) Employee Benefits	3000	3999	3,783,667.00	3,978,753.81	1,922,653.87	3,941,378.80	37,375.01	0.9%
4) Books and Supplies	4000	-4999	588,520.00	672,720.10	320,590.65	628,896.30	43,823.80	6.5%
5) Services and Other Operating Expenditures	5000	5999	1,815,577.90	1,985,913.87	788,575.32	2,049,507.25	(63,593.38)	-3.2%
6) Capital Outlay	6000	0-6999	0.00	35,000.00	22,000.00	57,698.28	(22,698.28)	-64.9%
Other Outgo (excluding Transfers of Indirect Costs)		0-7299 0-7499	410,610.00	376,610.00	66,882.16	290,297.00	86,313.00	22.9%
8) Other Outgo - Transfers of Indirect Costs	7300	0-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,309,341.00	15,462,102.00	7,427,151.88	15,307,922.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,958.00)	176,714.74	2,343,664.16	746,367.15		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In	8900	0-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600	)-7629	11,660.00	220,000.00	0.00	220,000.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930	0-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630	0-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980	0-8999	0.00	0.00	0.00	0.52	0.52	Nev
4) TOTAL, OTHER FINANCING SOURCES/USE	s		(11,660.00)	(220,000.00)	0.00	(219,999.48)		

# 2018-19 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

41 68981 0000000 Form 01I

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,618.00)	(43,285.26)	2,343,664.16	526,367.67		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	1,567,522.74	1,567,522.74		1,567,522.74	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)			1,567,522.74	1,567,522.74		1,567,522.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,567,522.74	1,567,522.74		1,567,522.74		
2) Ending Balance, June 30 (E + F1e)			1,506,904.74	1,524,237.48		2,093,890.41		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	530,099.38	467,982.51		479,125.65		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	25,111.78	221,119.59		100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	951,693.58	835,135.83		621,117.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.45)		893,647.76		

## 2018-19 Second Interim General Fund Summary - Unrestricted/Restricted evenues, Expenditures, and Changes in Fund Balance

Description Resource Code	Object s Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description Resource Code  CFF SOURCES	s Codes	\^/	(5)	(0)	(2)		
CFF SOURCES							
Principal Apportionment State Aid - Current Year	8011	425,216.00	425,216.00	281,617.00	425,216.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012	112,320.00	110,208.00	60,534.00	110,208.00	0.00	0.0%
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions							
Homeowners' Exemptions	8021	45,006.00	43,240.03	21,791.46	43,240.03	0.00	0.0%
Timber Yield Tax	8022	362.00	362.00	369.38	362.00	0.00	0.09
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	10,762,078.00	10,883,060.42	6,194,699.08	10,883,060.42	0.00	0.09
Unsecured Roll Taxes	8042	555,394.00	584,023.93	542,590.28	584,023.93	0.00	0.0
Prior Years' Taxes	8043	0.00	0.00	(1,669.69)	(1,670.00)	(1,670.00)	Ne
Supplemental Taxes	8044	0.00	0.00	(4.54)	0.00	0.00	0.0
Education Revenue Augmentation							
Fund (ERAF)	8045	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	0.0
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0,0
Less: Non-LCFF	8089	0.00	0.00	0.00	0.00	0.00	0.0
(50%) Adjustment	6009	0.00	0.00				
Subtotal, LCFF Sources		11,900,376.00	12,046,110.38	7,099,926.97	12,044,440.38	(1,670.00)	0.0
LCFF Transfers							
Unrestricted LCFF					4005 000 00)	0.00	0.0
Transfers - Current Year 0000	8091	0.00	(265,000.00)	0.00	(265,000.00)	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	0.00		0.00	0.00	0.00	0.0
Property Taxes Transfers	8097	289,439.00	289,439.00	133,346.71	289,439.00	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		12,189,815.00	12,070,549.38	7,233,273.68	12,068,879.38	(1,670.00)	0.0
FEDERAL REVENUE							
	9110	0.00	0.00	0.00	0.00	0.00	0.0
Maintenance and Operations	8110 8181	100,856.00			100,856.00	0,00	
Special Education Entitlement	8182	6,010.00			6,010.00	0.00	0.0
Special Education Discretionary Grants	8220	0.00			0.00	0.00	0.0
Child Nutrition Programs	8221	0.00			0.00	0.00	0.0
Donated Food Commodities  Forest Reserve Funds	8260	0.00				0.00	0.0
Flood Control Funds	8270	0.00			0.00	0.00	0.
Wildlife Reserve Funds	8280	0.00		0.00	0.00	0.00	0.
FEMA	8281	0.00			0.00	0.00	0.
Interagency Contracts Between LEAs	8285	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.
Title I, Part A, Basic 3010	8290	0.00	0.00	0.00	0.00	0.00	0.
Title I, Part D, Local Delinquent	3200	3,3					
Programs 3025	8290	0.0				0.00	
Title II, Part A, Educator Quality 4035	8290	0.0	5,995.00	0.00	5,995.00	0.00	0.

# 2018-19 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education							•	
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.09
Title III, Part A, English Learner Program	4203	8290	0.00	2,872.00	0.00	2,872.00	0.00	0.0%
Public Charter Schools Grant								
Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.09
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	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	0.09
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			106,866.00	115,733.00	1.07	115,733.00	0.00	0.09
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.09
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	18,349.00	120,658.00	71,483.00	124,879.00	4,221.00	3.5
Lottery - Unrestricted and Instructional Materia	ı	8560	115,365.00	115,903.00	36,279.60	115,903.00	0.00	0.0
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	2,565.00	2,565.00	1,800.00	2,565.00	0.00	0.0
California Clean Energy Jobs Act	6230	8590	0.00	202,853.00	202,853.00	202,853.00	0.00	0.0
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue	All Other	8590	560,819.00	560,819.00	13,049.00	581,602.00	20,783.00	3.7
TOTAL, OTHER STATE REVENUE			697,098.00	1,002,798.00	325,464.60	1,027,802.00	25,004.00	2.5

## 2018-19 Second Interim General Fund Summary - Unrestricted/Restricted evenues, Expenditures, and Changes in Fund Balance

				Board Approved		Projected Year	Difference	% Diff
Description	Resource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals _(D)	(Col B & D) (E)	(E/B) (F)
OTHER LOCAL REVENUE		1				ļ		
Other Local Revenue County and District Taxes				:				
Other Restricted Levies		0045	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8615 8616	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes Non-Ad Valorem Taxes		0010	0.00	0.00	0.00	0.00	0.00	0.07
Parcel Taxes		8621	1,202,629.00	1,205,522.00	719,568.48	1,205,522.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent No Taxes	on-LCFF	8629	0.00	0.00	0.00	0.00	0.00	0.09
Sales		0004	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Equipment/Supplies		8631 8632	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Publications		8634	0.00	0.00	0,00	0.00	0.00	0.09
Food Service Sales All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	48,500.00	56,000.00	19,892.75	56,000.00	0.00	0.09
		8660	45,000.00	65,000.00	32,507.50	65,000.00	0.00	0.09
Interest	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Fees and Contracts	or investments	0002	0,00	0.00	0.00	0.00	0.00	0.0
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services		8677	59,300.00	59,300.00	0.00	59,300.00	0.00	0.0
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjus	tment	8691	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local Sou	irces	8697	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	911,175.00	1,063,914.36	1,440,107.96	1,456,053.74	392,139,38	36.9
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	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	0.0
ROC/P Transfers			0.00	0.00	0.00	0.00	0.00	0.0
From Districts or Charter Schools	6360	8791	0.00	İ	0.00	0.00	0.00	0.0
From County Offices	6360 6360	8792 8793	0.00		0.00	0.00	0.00	0.0
From JPAs Other Transform of Apparticements	0300	0/93	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			2,266,604.00	2,449,736.36	2,212,076.69	2,841,875.74	392,139.38	16.0

## 2018-19 Second Interim General Fund Surnmary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

	Revenues,	Expenditures, and Ch	nanges in Fund Baland	ce			
Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES	Codes	(A)	(8)	(0)	(2)	(64)	
Certificated Teachers' Salaries	1100	5,312,574.00	5,213,433.00	2,541,311.22	5,160,533.00	52,900.00	1.0
Certificated Pupil Support Salaries	1200	313,060.10	313,060.10	161,667.14	313,060.10	0.00	0.0
Certificated Supervisors' and Administrators' Salaries	1300	1,043,348.00	910,708.01	545,243.79	920,708.01	(10,000.00)	-1.1
Other Certificated Salaries	1900	83,069.00	85,069.00	39,784.50	80,569,00	4,500.00	5.3
TOTAL, CERTIFICATED SALARIES		6,752,051.10	6,522,270.11	3,288,006.65	6,474,870.11	47,400.00	0.7
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	507,300.00	481,030.23	239,872.72	478,030.23	3,000.00	0.6
Classified Support Salaries	2200	422,191.00	381,828.00	193,729.88	343,066.00	38,762.00	10.2
Classified Supervisors' and Administrators' Salaries	2300	259,611.00	261,401.00	152,334.75	280,104.12	(18,703.12)	-7.2
Clerical, Technical and Office Salaries	2400	753,464.00	755,874.88	429,313.67	754,874.88	1,000.00	0.1
Other Classified Salaries	2900	16,349.00	10,700.00	3,192.21	9,200.00	1,500.00	14.0
TOTAL, CLASSIFIED SALARIES		1,958,915.00	1,890,834.11	1,018,443.23	1,865,275.23	25,558.88	1.4
EMPLOYEE BENEFITS							
STRS	3101-3102	1,626,906.00	1,596,622.14	524,523.62	1,594,558.24	2,063.90	0.1
PERS	3201-3202	396,566.00	384,779.31	207,036.12	381,588.95	3,190.36	0.8
OASDI/Medicare/Alternative	3301-3302	250,967.00	243,263.74	125,091.01	241,994.91	1,268.83	0.5
Health and Welfare Benefits	3401-3402	993,521.00	953,748.23	422,495.92	924,448.23	29,300.00	3.1
Unemployment insurance	3501-3502	4,384.00	4,259.32	2,179.18	4,253.55	5.77	0.1
Workers' Compensation	3601-3602	140,514.00	134,390.66	74,166,52	142,604.51	(8,213.85)	-6.1
OPEB, Allocated	3701-3702	83,920.00	83,920.00	39,038.74	62,660.00	21,260.00	25.3
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3902	286,889.00	577,770.41	528,122.76	589,270.41	(11,500.00)	-2.0
TOTAL, EMPLOYEE BENEFITS		3,783,667.00	3,978,753.81	1,922,653.87	3,941,378.80	37,375.01	0.9
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	141,504.00	141,504.00	31,424.20	141,504.00	0.00	0.0
Books and Other Reference Materials	4200	14,950.00	23,804.18	13,996.31	22,038.43	1,765.75	7.4
Materials and Supplies	4300	342,066.00	377,411.92	200,563.65	335,353.87	42,058.05	11.1
Noncapitalized Equipment	4400	90,000.00	130,000.00	74,606.49	130,000.00	0.00	0.0
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		588,520.00	672,720.10	320,590,65	628,896.30	43,823.80	6,5
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	153,000.00	109,655.45	31,185.45	109,655.45	0.00	0.0
Travel and Conferences	5200	68,807.00	88,517.15	23,561.90	85,217.15	3,300.00	3.7
Dues and Memberships	5300	27,935.00	32,935.00	21,978.88	32,935.00	0.00	0.0
Insurance	5400-5450	42,658.00	42,658.00	41,244.00	42,658.00	0.00	0.0
Operations and Housekeeping Services	5500	156,885.00	141,885.00	88,362.89	141,885.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	445,375.00	410,943.45	220,125.88	363,045.51	47,897.94	11.7
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	805,045.90	1,058,447.82	308,128.66	1,173,239.14	(114,791.32)	-10.8
Communications	5900	115,872.00	100,872.00	53,987.66	100,872.00	0.00	0.0
TOTAL, SERVICES AND OTHER					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
OPERATING EXPENDITURES		1,815,577.90	1,985,913.87	788,575.32	2,049,507.25	(63,593.38)	-3.2

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY							X=7	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.
Books and Media for New School Libraries		0200	0.00	0.00	0.00	0.00	0.00	0.
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.
Equipment		6400	0.00	0.00	0.00	22,698.28	(22,698.28)	1
Equipment Replacement		6500	0.00	35,000.00	22,000.00	35,000.00	0.00	0
TOTAL, CAPITAL OUTLAY			0.00	35,000.00	22,000.00	57,698.28	(22,698.28)	-64
THER OUTGO (excluding Transfers of Ind	irect Costs)							
Tuition								
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0
Attendance Agreements State Special Schools		7110	0.00	0.00	0.00	0.00	0.00	0
Tuition, Excess Costs, and/or Deficit Payme	ntn	7130	0.00	0.00	0.00	0.00	0.00	
Payments to Districts or Charter Schools	1115	7141	65,994.00	65,994.00	0.00	65,994.00	0.00	0
Payments to County Offices		7142	84,000.00	50,000.00	12,025.77	50,000.00	0.00	0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0
Special Education SELPA Transfers of Appo	ortionments							
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0
ROC/P Transfers of Apportionments  To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers Out to Ali Others		7299	0.00	0.00	0.00	0.00	0.00	0
Debt Service								70
Debt Service - Interest		7438	110,000.00	110,000.00	54,856.39	23,687.00	86,313.00	78
Other Debt Service - Principal		7439	150,616.00	150,616.00	0.00	150,616.00	0.00	0
FOTAL, OTHER OUTGO (excluding Transfer THER OUTGO - TRANSFERS OF INDIREC			410,610.00	376,610.00	66,882.16	290,297.00	86,313.00	22
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs  Transfers of Indirect Costs - Interfund		7310	0.00	0.00	0.00	0.00	0.00	0
	INDIRECT COSTS	1350	0.00	0.00		0.00	0.00	0.
TOTAL, OTHER OUTGO - TRANSFERS OF	HADINEO L CO212		0.00	0.00	0.00	0.00	0.00	U.
OTAL, EXPENDITURES			15,309,341.00	15,462,102.00	7,427,151.88	15,307,922.97	154,179.03	1.

# 2018-19 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

December 1	Dansey C. I	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	200,000.00	0.00	200,000.00	0.00	0.0%
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0,00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,660.00	20,000.00	0.00	20,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,660.00	220,000.00	0.00	220,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments							0.000.00	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-								
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of							-	
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation		8971	0.00	0.00	0.00	0,00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from						v odbreo is	10100	
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 CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
		9022	0.00	0.00	0.00	0.50		
Contributions from Unrestricted Revenues  Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.52		
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.00	0.00	0.52	Ne
			0.00	0.00	0.00	0.52	0.52	Nev
FOTAL, OTHER FINANCING SOURCES/USES								

Portola Valley Elementary San Mateo County

# Second Interim General Fund Exhibit: Restricted Balance Detail

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		2018-19
Resource	Description	Projected Year Totals
6300	Lottery: Instructional Materials	32,689.26
9010	Other Restricted Local	446,436.39
Total, Restricted B	Balance	479,125.65

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	620,801.00		624,341.00		633,958.00
c. Unassigned/Unappropriated	9790	893,963.80		1,111,742.80		1,387,067.80
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	911,368.26		927,773.00		944,473.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,426,133.06		2,663,856.80		2,965,498.80

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.

		Unirestricted				_
	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C current year - Column A - is extracted)  A. REVENUES AND OTHER FINANCING SOURCES	and E;					
LCFF/Revenue Limit Sources     Federal Revenues	8010-8099	11,779,440.38	6.02%	12,488,594.00	2.76%	12,833,473.00
3. Other State Revenues	8100-8299 8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	213,838.00 2,624,075.44	-50.05% -13.21%	106,810.00	-2.06%	104,611.00
5. Other Financing Sources	2000 0,77	2,024,075,44	-13.2170	2,277,522.00	-1.67%	2,239,522.00
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources c. Contributions	8930-8979	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)	8980-8999	(1,942,589.00)	9.81%	(2,133,214.00)	1.29%	(2,160,637.00)
		12,674,764.82	0.51%	12,739,712.00	2.18%	13,016,969.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,773,056.01		6,168,642.00
b. Step & Column Adjustment				395,585.99		188,022.00
c. Cost-of-Living Adjustment		ENGINEE CONTRACT				
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,773,056.01	6.85%	6,168,642.00	3.05%	6,356,664.00
2. Classified Salaries				- 1		
a. Base Salaries				1,364,222.11		1,407,848.00
b. Step & Column Adjustment	i			43,625.89		28,125.00
c. Cost-of-Living Adjustment						
d. Other Adjustments	ļ					
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,364,222.11	3.20%	1,407,848.00	2.00%	1,435,973.00
3. Employee Benefits	3000-3999	2,950,464.20	3.75%	2,839,781.00	7.49%	3,052,418.00
4. Books and Supplies	4000-4999	555,876.00	29.21%	718,250.00	-28.26%	515,250.00
5. Services and Other Operating Expenditures	5000-5999	1,063,516.06	1.94%	1,084,156.00	-1.93%	1,063,246.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	174,303.00	1.96%	177,716.00	4.37%	185,476.00
Other Outgo - Transfers of Indirect Costs     Other Financing Uses     Transfers Out	7300-7399	0.00	0.00%		0.00%	
b. Other Uses	7600-7629	220,000.00	-90.00%	22,000.00	4.55%	23,000.00
10. Other Adjustments (Explain in Section F below)	7630-7699	0.00	0.00%	0.00	0.00%	0.00
11. Total (Sum lines B1 thru B10)	ł ł	12 101 127 20				
C. NET INCREASE (DECREASE) IN FUND BALANCE		12,101,437.38	2.62%	12,418,393.00	1.72%	12,632,027.00
(Line A6 minus line B11)		572 227 44		*******		
D. FUND BALANCE		573,327.44		321,319.00		384,942.00
Net Beginning Fund Balance (Form 01I, line Fle)	J					
	-	1,041,437.36		1,614,764.80		1,936,083.80
2. Ending Fund Balance (Sum lines C and D1)	-	1,614,764.80		1,936,083.80		2,321,025.80
Components of Ending Fund Balance (Form 011)     a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					anno anno a
c. Committed						
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		1		
d. Assigned	9780	100,000.00		200,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	620,801.00		624,341.00		633,958.00
2. Unassigned/Unappropriated	9790	893,963.80		1,111,742.80		1,387,067.80
f. Total Components of Ending Fund Balance		- 1				
(Line D3f must agree with line D2)		1,614,764.80	STANE BURNES	1,936,083.80		2,321,025.80

# Fund 13: Cafeteria Fund

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	29,760.00	29,760.00	8,534.81	29,780.00	0.00	0.0%
3) Other State Revenue	8300-8599	1,600.00	1,600.00	508.97	1,600.00	0.00	0.0%
4) Other Local Revenue	8800-8799	103,100.00	_103,100.00	6,598.98	103,100.00	0.00	0.0%
5) TOTAL REVENUES		134,460.00	134,460.00	15,840.76	134,460.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0,00	0.00	0.0%
4) Books and Supplies	4000-4999	3,325.00	3,325.00	1,995.00	3,325.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	142,795.00	142,795.00	57,598.40	142,795.00	0.00	0.0%
6) Capital Outlay	8000-8999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		148,120.00	146,120.00	59,593.40	146,120.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(11,660.00)	(11,680.00)	(43,952.64)	(11,880.00)		
D. OTHER FINANCING SOURCES/USES			1				
Interfund Transfers     a) Transfers In	8900-8929	11,660.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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		11,660.00	20,000.00	0.00	20,000.00	Alexander .	

Description	Resource Codes Object	ct Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	8,340.00	(43,952,64)	8,340.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9	9791	270,69	270.69		270.69	0.00	0.0%
b) Audit Adjustments	9	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		-	270.69	270.69		270,69		
d) Other Restatements	9	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			270.69	270.69		270.69		
2) Ending Balance, June 30 (E + F1e)			270.69	8,610.69		8,610.69		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash	9	9711	0.00	0.00		0.00		
Stores	9	712	0.00	0.00		0.00		
Prepaid Items	9	713	0.00	0.00		0.00		
All Others	9	719	0.00	0.00		0.00		
b) Restricted c) Committed	9	740	3,290.69	6,630.69		6,630.69		
Stabilization Arrangements	9	750	0.00	0.00		0.00		
Other Committments d) Assigned	9	760	0.00	0.00		0.00		
Other Assignments	9	780	0.00	1,980.00		1,980.00		
Unassigned/Unappropriated     Reserve for Economic Uncertainties		789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		790	(3,020.00)	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)
FEDERAL REVENUE			·					
Child Nutrition Programs		8220	29,760.00	29,760.00	8,534.81	29,760.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,760.00	29,760.00	8,534.81	29,760.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,600.00	1,600.00	506.97	1,600.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,600.00	1,600.00	506.97	1,600.00	0.00	0.0%
OTHER LOCAL REVENUE			-					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	3.4.5	8634	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	100.00	100.00	(144.59)	100.00	0,00	0.0%
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		3332				3.33	0.00	0.070
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue			3.33	0.00	0.00	0.00	0.00	2.070
All Other Local Revenue		8899	103,000.00	103,000.00	6,743.57	103,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,100.00	103,100.00	6,598.98	103,100.00	0.00	0.0%
TOTAL, REVENUES			134,460.00	134,460.00	15,640.76	134,460.00		TO FEET

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 Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0,00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,325.00	3,325.00	1,995.00	3,325.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,325.00	3,325.00	1,995.00	3.325.00	0.00	0.0%

Description Resourc	e 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)
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	139,720.00	139,720.00	56,182.30	139,720.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	3,075.00	3,075.00	1,416,10	3,075.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		142,795.00	142,795.00	57,598.40	142,795.00	0.00	0.0%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
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 - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		146,120.00	146,120.00	59,593.40	146,120.00		

Description	Resource Codes	Object Codes	Original Budget	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								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	11,660.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,660.00	20,000.00	0.00	20,000.00	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 Trensfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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)			11,660.00	20,000.00	0.00	20,000.00		

Second Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Portola Valley Elementary San Mateo County 41 68981 0000000 Form 13i

Printed: 2/28/2019 3:47 PM

		2018/19
Resource	Description	<b>Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, Schoo	6,630.69
Total, Restri	cted Balance	6,630.69

# Fund 14: Deferred Maintenance

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	0.00	265,000.00	0.00	265,000.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	998.00	2,000.00	1,000.00	100.0%
5) TOTAL REVENUES			1,000.00	266,000.00	998.00	267,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0,00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0,00	0.0%
9) TOTAL, EXPENDITURES			50,000.00	50,000.00	0.00	50,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,000.00)	216,000.00	998.00	217,000.00		
D. OTHER FINANCING SOURCES/USES			(49,000.00)	210,000.00	930.00	217,000.00		
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%
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		Hamil

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 FUND								
BALANCE (C + D4)			(49,000.00)	216,000.00	998.00	217,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96,954.94	96,954.94		96,954.94	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			96,954.94	96,954.94		96,954.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			96,954.94	96,954.94		96,954.94		
2) Ending Balance, June 30 (E + F1e)			47,954.94	312,954.94		313,954.94		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
•		Ì						
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	47,954.94	312,954.94		313,954.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00	GRANT DESIGNATION	0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

### 2018-19 Second Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

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		,				1		
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	265,000.00	0.00	265,000.00	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			0.00	265,000.00	0.00	265,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE						7		
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8880	1,000.00	1,000.00	998.00	2,000.00	1,000,00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	998.00	2,000.00	1,000.00	100.0%
TOTAL, REVENUES			1,000.00	268,000.00	998.00	267,000.00		

Described to Descr	o Oblast Cadaa	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description Resource Code  CLASSIFIED SALARIES	s Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
Ctassified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0,00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0,00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0,00	0.0%
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0,00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
CAPITAL OUTLAY							
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0,00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES		50,000.00	50,000.00	0.00	50,000.00		

### 2018-19 Second Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

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%
Long-Term Debt Proceeds		0000	0.00	0.00	0.00	0.00	0.00	0.070
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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		

Portola Valley Elementary San Mateo County

### Second Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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

### 2018-19 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

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						4	
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	2,000:00	12,000.00	7,198.91	12,000.00	0.00	0.0%
5) TOTAL, REVENUES		2,000.00	12,000.00	7,198.91	12,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-749 <del>9</del>	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,000.00	12,000.00	7,198.91	12,000,00		
D. OTHER FINANCING SOURCES/USES							
interfund Transfers     a) Transfers in	8900-8929	0.00	200,000.00	0.00	200,000.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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	200,000.00	0.00	200,000.00		

Description	Resource Codes Obj	ject Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (Ç)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND				242 222 22	7.400.04	040.000.00		
BALANCE (C + D4)			2,000.00	212,000.00	7,198.91	212,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	699,368.26	699,368.26		699,388.26	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)			699,368.26	699,368.26		699,368.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			699,368.26	699,368.26		699,368.26		
2) Ending Balance, June 30 (E + F1e)			701,368.26	911,368.26		911,368.26		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	701,368.26	911,388.26		911,368.26		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE							
Sales							
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	2,000.00	12,000.00	7,198.91	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		2,000.00	12,000.00	7,198.91	12,000.00	0.00	0.0%
TOTAL, REVENUES		2,000.00	12,000.00	7,198.91	12,000.00		197.57
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	200,000.00	0.00	200,000.00	0.00	0.0%
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	200,000.00	0.00	200,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0,00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES	·					*:==	
SOURCES							
Other Sources	8965	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Funds of Lapsed/Reorganized LEAs	6905						0.0%
(c) TOTAL, SOURCES USES		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs	7851	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 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	200,000.00	0.00	200,000.00		

Portola Valley Elementary San Mateo County

### Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

41 68981 0000000 Form 17I

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

### Fund 21: Building Fund

Description R	esource Codes Object Codes	Original Budget	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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	(500.00)	43.38	49,000.00	49,500.00	-9900.0%
5) TOTAL, REVENUES		0.00	(500.00)	43.38	49,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	43,640.63	(43,640.63)	New
3) Employee Benefits	3000-3999	0.00	0.00	0.00	18,284.59	(18,284.59)	New
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	500,000.00	0.00	500,000.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	500,000.00	0.00	561,925.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	(500,500.00)	43.38	(512,925.22)		
D. OTHER FINANCING SOURCES/USES							
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%
Other Sources/Uses     a) Sources	8930-8979	0.00	546,286.00	0.00	9,824,000.00	9,277,714.00	1698.3%
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	546,286.00	0.00	9,824,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	45,788.00	43.38	9,311,074.78		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	(45,785.64)	(45,785.64)		(45,785.64)	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)			(45,785.64)	(45,785.64)		(45,785.64)		
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(45,785.64)	(45,785.64)		(45,785.64)		
2) Ending Balance, June 30 (E + F1e)			(45,785,64)	0.38		9,265,289.14		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.38		9,265,289.14		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(45,785.64)	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)
FEDERAL REVENUE							
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE							
Tax Relief Subventions Restricted Levies - Other					,		
Homeowners' Exemptions	8575	0.00	0.00	0.00	0.00	0.00	0,0%
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE					The state of the s		
County and District Taxes							
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0,00	0.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	0.00	(500.00)	43.38	49,000.00	49,500.00	-9900.0%
Net increase (Decrease) in the Fair Value of Investment	s 8862	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0.00	(500.00)	43.38	49,000.00	49,500.00	-9900.0%
TOTAL, REVENUES		0.00	(500.00)	43.38	49,000.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals {D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES						•	
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	43,640.63	(43,640.63)	New
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	43,640.63	(43,640.63)	New
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	7,882.37	(7,882.37)	New
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	3,338.51	(3,338.51)	New
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	6,300.00	(6,300.00)	New
Unemployment Insurance	3501-3502	0.00	0.00	0.00	21.82	(21.82)	New
Workers' Compensation	3601-3602	0.00	0.00	0.00	741,89	(741.89)	New
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0,00	0,00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	18,284.59	(18,284.59)	New
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0,00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improveme	ints 5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	500,000.00	0.00	500,000.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES	0.00	500,000.00	0.00	500,000.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0,00	0.00	0.00	0.0%
Debt Service						v-a-min-r-y-y		
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	500,000.00	0.00	561,925.22		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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							
To: State School Building Fund/							
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			,				
SOURCES							
Proceeds Proceeds from Sale of Bonds	8951	0.00	546,286.00	0.00	9,824,000.00	9,277,714.00	1698.3%
Proceeds from Sale/Lease-	6551	0.00	540,250.00	0.00	0,024,000.00	5,277,714.00	1000.018
Purchase of Land/Buildings	8953	0.00	0.00	0.00	0,00	0.00	0.0%
Other Sources County School Building Aid	8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds	5503	0.00	0.00	0.00	0.50	0.00	0.070
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0,00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	546,286.00	0.00	9,824,000.00	9,277,714.00	1698.3%
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	546,286.00	0.00	9,824,000.00		

Portoia Valley Elementary San Mateo County

### Second Interim Building Fund Exhibit: Restricted Balance Detail

41 68981 0000000 Form 21l

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

## Fund 25: Capital Facilities

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	81,000.00	81,000.00	24,635.56	62,450.00	(18,550.00)	-22.9%
5) TOTAL, REVENUES		81,000.00	81,000.00	24,635.56	62,450.00		
B. EXPENDITURES						:	•
1) Certificated Salaries	1000-1999	0,00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	16,000.00	9,035.94	16,000.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	18,000.00	9,035.94	16,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
D. OTHER FINANCING SOURCES/USES		81,000.00	65,000.00	15,599.62	46,450.00		
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%
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 Cod	Original Budget	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 FUND BALANCE (C + D4)		81,000.00	85,000.00	15,599.62	46,450,00		
F. FUND BALANCE, RESERVES				(12) H			
Beginning Fund Balance     As of July 1 - Unaudited	9791	117,377.74	117,377.74		117.377.74	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		117,377.74	117,377.74		117,377,74		0.07
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		117,377.74	117,377.74		117,377.74		
2) Ending Balance, June 30 (E + F1e)		198,377.74	182,377.74		163,827,74		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Items	9713	0.00	0.00		0,00		
All Others	9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0,00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	9780	198,377.74	182,377.74		163,827.74		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE		ļ						
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0,00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00			
Unsecured Roll		8616	0.00		0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617		0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes			0.00	0.00	0.00	0.00	0,00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0,00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	1,363.45	2,450.00	1,450.00	145.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		1						
Mitigation/Developer Fees		8681	80,000.00	80,000.00	23,272.11	60,000.00	(20,000.00)	-25.0%
Other Local Revenue							ĺ	
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0,0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,000.00	81,000.00	24,635.58	62,450.00	(18,550.00)	-22.9%
TOTAL, REVENUES			81,000.00	81,000.00	24,635.58	62,450.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.00	0.00	0.00	0,0%
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0,0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0,00	0.00	0.0%
Unemployment insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts 5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	16,000.00	9,035.94	16,000.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT		0.00	16,000.00	9,035.94	18,000.00	0.00	0.0%

Description F	lesource 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	16,000,00	9.035.94	16,000.00		

Description	Resource Codes Object Code:	Original Budget	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							
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0,00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0,00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES	5070	0.00	0.00	0.00	0.00	0.00	0.0%
USES		0.00	0.00	0.00	0.00	0.00	0.0%
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		

Portola Valley Elementary San Mateo County

### Second Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

41 68981 0000000 Form 25I

Printed: 2/28/2019 4:34 PM

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

### Form ESMOE

### Second Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

41 68981 0000000 Form ESMOE

	Fur	ds 01, 09, an	d 62	2018-19
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	15,527,922.97
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	127,023.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	57,698.28
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	192,588.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	220,000.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	105,155.45
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)				
	liA	All	8710	0.00
Supplemental expenditures made as a result of a     Presidentially declared disaster		entered. Must es in lines B, C D2.		
Total state and local expenditures not allowed for MOE calculation     (Sum lines C1 through C9)				575,441.73
- ,			1000-7143,	373,441.73
<ul><li>D. Plus additional MOE expenditures:</li><li>1. Expenditures to cover deficits for food services</li></ul>			7300-7439 minus	
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	11,660.00
2. Expenditures to cover deficits for student body activities		entered. Must litures in lines		
E. Total expenditures subject to MOE				
(Line A minus lines B and C10, plus lines D1 and D2)	SELECT STATE OF STATE	STATE STATE OF	r spread of the	14,837,118.24

### Second Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

41 68981 0000000 Form ESMOE

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form Al, Column C, sum of lines A6 and C9)*		
B. Expenditures per ADA (Line I.E divided by Line II.A)		557.98 26,590.77
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	20,590.77 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.)	14,203,169.54	24,656.14
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	14,203,169.54	24,656.14
B. Required effort (Line A.2 times 90%)	12,782,852.59	22,190.53
C. Current year expenditures (Line I.E and Line II.B)	14,837,118.24	26,590.77
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

### Second Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

41 68981 0000000 Form ESMOE

escription of Adjustments	Total Expenditures	Expenditures Per ADA
		, , , , , , , , , , , , , , , , , , , ,
al adjustments to base expenditures	0.00	0.

### Average Daily Attendance

an Mateo County						Form
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						
Total District Regular ADA     Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation Education, Special Education NPS/LC!						
and Extended Year, and Community Day	1					
School (includes Necessary Small School	1					
ADA)	523.81	513.34	513.34	513.34	0.00	0%
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA	1					
Includes Opportunity Classes, Home &	1					
Hospital, Special Day Class, Continuation	1					-
Education, Special Education NPS/LCI	1					
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)	45.55	44.64	44.64	44.64	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &	İ					
Hospital, Special Day Class, Continuation	1					
Education, Special Education NPS/LCI and Extended Year, and Community Day	1					
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA	0.00	0.00	0.00	0.00	0.00	070
(Sum of Lines A1 through A3)	569.36	557.98	557.98	557.98	0.00	0%
5. District Funded County Program ADA	309.30	1 337.30	337.90	337.90	0.00	1 07
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	1					
Opportunity Classes, Specialized Secondary	1					
Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund	1					
(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	1					1
(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)	569.36	557.98	557.98	557.98	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA		PROJECT OF	HE CHEN			
(Enter Charter School ADA using						
Tab C. Charter School ADA)		The state of the s				

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						
County Program Alternative Education ADA		· ·	·	<u>.                                    </u>		
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%
<ul> <li>c. Probation Referred, On Probation or Parole,</li> </ul>	,					
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%
<ul> <li>b. Special Education-Special Day Class</li> </ul>	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%
Other County Operated Programs:     Opportunity Schools and Full Day     Opportunity Classes, Specialized Secondary     Schools	0.00	0.00	0.00			
f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	201
g. Total, District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
(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 6. Charter School ADA	0.00	0.00	0.00	0.00	0.00	0%
(Enter Charter School ADA using Tab C. Charter School ADA)						

an Mateo County						Form
Description C. CHARTER SCHOOL ADA	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Authorizing LEAs reporting charter school SACS financia						
Charter schools reporting SACS financial data separately	y from their autho	<u>rizing LEAs in Fu</u>	ind 01 or Fund 62	2 use this worksh	eet to report the	r ADA.
FUND 01: Charter School ADA corresponding to Sa	ACS financial da	ta reported in F	und 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	09
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	09
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	0.00	0.00	0.00	0.00	0.00	
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	09
4. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	09
(Salvis Livis Siris Salvis Siris Sir	0.00	0.00	0.00	0.00	0.00	,
FUND 09 or 62: Charter School ADA corresponding	to SACS financ	ial data renorte	d in Fund 09 or	Fund 62		
· · · · · · · · · · · · · · · · · · ·	ì					
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
5. Charter School County Program Alternative						
Education ADA	ļ					
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'
<ul> <li>c. Probation Referred, On Probation or Parole,</li> </ul>						
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	09
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	09
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	09
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	1					
Program ADA						
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0'
B. TOTAL CHARTER SCHOOL ADA	1				1	
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0'
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	09

### Cashflow Worksheets

Second Interim 2018-19 INTERIM REPORT Cashilow Worksheet - Budget Year (1)

Portola Valley Elementary San Mateo County			0	Second Interim 2018-19 INTERIM REPORT ashflow Worksheet - Budget Ye:	Second Interim 2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (1)					41 68981 0000000 Form CASH
	Object	Beginning Ralances (Ref. Coly)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			1,733,672.48	982,523.64	314,050.07	(603,472.14)	(454,822.09)	280,780.06	5,285,316.67	5,094,983.32
B. RECEIPTS LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		64,004.00	64,004.00	94,271.00	64,004.00	0.00	30,267.00	25,601.00	00.00
Property Taxes	8020-8079		0.00	0.00	00.00	540,920.59	541,785.99	4,912,020.78	763,048.61	0.00
Miscellaneous Funds	8080-8099	STATE OF STREET	3,198.25	0.00	0.00	0.00	0.00	130,148.46		
Federal Revenue	8100-8299		1.07	0.00	00:00	0.00	00:00		00:0	
Other State Revenue	8300-8599		33,077.99	(28,292.23)	214,150.86	00:00	30,262.23	25,986.00	83,357.74	
Other Local Revenue	8600-8799		00.00	(13,392.63)	56,686.33	1,008,854.48	19,428.26	978,442.78	128,979.48	15,978.00
Interfund Transfers In	8910-8929		00:00	0.00	0.00	00:00				
All Other Financing Sources	8930-8979	TO THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN T	00.00	00.00	0.00	00:00				
TOTAL RECEIPTS			100,281.31	22,319.14	365,108.19	1,613,779.07	591,476.48	6,076,865.02	1,000,986.83	15,978.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		74,556.27	115,246.14	634,539.05	616,031.80	613,242.39	621,261.25	613,129.75	633,458.00
Classified Salaries	2000-2999	The state of the s	81,881.24	115,317.24	180,605.85	158,358.24	162,247.82	159,820.25	160,212.59	161,331.00
Employee Benefits	3000-3999		180,672.72	124,529.99	273,169.89	548,077.90	259,238.50	255,900.64	281,064.23	274,512.00
Books and Supplies	4000-4999		79,224.90	65,000.50	55,762.40	34,506.60	50,085.89	14,814.29	21,196.07	22,784.00
Services	5000-5999		141,050.42	128,029.62	162,585.93	76,635.50	99,560.94	71,485.65	109,227.26	196,856.00
Capital Outlay	6000-6599		00:00	0.00	0.00	0.00			22,000.00	
Other Outgo	7000-7499		(93.00)	00:00	726.11	54,856.39	00:00	11,392.66		
Interfund Transfers Out	7600-7629		0.00	00:00	0.00	0.00				
All Other Financing Uses	7630-7699		0.00	00.00	00:00	0.00				
TOTAL DISBURSEMENTS			557,292.55	548,123.49	1,307,389.23	1,488,466.43	1,184,375.54	1,134,674.74	1,206,829.90	1,288,941.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows		1	1	9	000	i co	2000		10000	100 000
Cash Not In Treasury	9819-1118	30,567.17	(1,390,757.88)	40.00	160.00	44.054.02	1,385,000.00	4 440 50	1 442 60	(067,500.00)
Duo From Other Eurola	9200-9299	50,000,000	243.12	23,333.00	14:100,02	000	7,000.00	1,416.00	25,000,00	25,000,00
Stores	9330	00.000,00	000	800	000	000			0000	
Prepaid Expenditures	9330	46 743 60	00.0	00.0	7 200 00	6.400.00	(57,600,00)	6.400.00	21 482 60	
Other Current Assets	9340	00.00	0.00	0.00	00:00	0.00				
Deferred Outflows of Resources	9490	00:0	0.00	00.00	00.00	0.00				
SUBTOTAL		367,546.99	(1,313,514.76)	29,595.80	33,891.41	12,985.76	1,352,205.88	7,812.50	44,812.99	(648,749.98)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(524,317.99)	355,622.84	172,265.02	9,132.58	(10,351.65)	23,704.67	(54,533.83)	29,303.27	
Due To Other Funds	9610	(9,369.74)			00.00	0.00				
Current Loans	9640	00:00	(1,375,000.00)		00.00	00:00				
Uneamed Revenues	9650	00:00			00.00	00:00				
Deferred Inflows of Resources	0696				00.00	0.00				
SUBTOTAL		(533,687.73)	(1,019,377.16)	172,265.02	9,132.58	(10,351.65)	23,704.67	(54,533.83)	29,303.27	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00				
TOTAL BALANCE SHEET ITEMS		901,234.72	(294,137.60)	(142,669.22)	24,758.83	23,337.41	1,328,501.21	62,346.33	15,509.72	(648,749.98)
REASE (B - C	مِ[		(751,148.84)	(668,473.57)	(917,522.21)	148,650.05	735,602.15	5,004,536.61	(190,333.35)	(1,921,712.98)
F. ENDING CASH (A + E)			982,523.64	314,050.07	(603,472.14)	(454,822.09)	280,780.06	5,285,316.67	5,094,983.32	3,173,270.34
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS		The state of the s		TOTAL STREET,		California and Maria			No. of the last of	-

41 68981 0000000 Form CASH

Second Interim 2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

Activated Prevent   The Source   Activated Prevent   Activated P	Portola Valley Elementary San Mateo County			Cashflow \	Z018-19 IN LEKIM KEPUKI Cashflow Worksheet - Budget Year (1)	or i t Year (1)				Form
1000   Columber   Co		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
11200   1120	ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
1500-100-100-100-100-100-100-100-100-100	A. BEGINNING CASH		3,173,270.34	2,680,214.85	4,901,521.71	4,485,694.24				
1000-1699   900-4503	B. RECEIPTS LCFF/Revenue Limit Sources		6		6	000			000	
1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	Principal Apportionment	8010-8019	29,265.00	30,187.00	63,045.00	40,476.00			535,424.00	535,424.0
Store 50	Property Laxes	8020-8079	548,401.00	3,037,371.39	20.689,889	169,5/3.00			11,509,016.38	11,509,016.3
1000-1000   1000	Wiscellaneous runds	6060-6089	000	130,02.29		(202,000,00)	00000		24,459.00	24,439.0
Septiment   Sept	Cother State Designation	8100-8289	8,760.00	00 000 00		627 047 00	37,329.93		115,/33.00	115,733.0
1000-1698   690-6403   5,579-310-38   1,131,697-10   16,542.59   1,521,64   1,531,697-10   1,5	Other local Revenue	8600-8700	201 724 35	269 599 70	72 757 01	12 817 08	14.707'64		2 841 875 74	2 841 875 7
1000-1999   5904463 8   3,579,310.38   1,131,697.03   566,425.89   82,612.34   0.00   16,054,200.12   16,054,200.12   16,054,200.12   16,054,200.13   16,054	Interfund Transfers In	8910-8929	201,127,00	2	2.5	20.			0.00	0.00
1000-1999   659,400.55   3,579,510.32   1,131,697,103   650,645   650,000   6474,670.11   6474,670	All Other Financing Sources	8930-8979							00.00	00:00
1000-1999   1000	TOTAL RECEIPTS		908,450.35	3,579,310.38	1,131,697.03	565,425.98	82,612.34	0.00	16,054,290.12	16,054,290.1
2000-2899   172,745	C. DISBURSEMENTS Certificated Salaries	1000-1999	639,340.00	640,066.00	640,018.85	625,980.61	8,000.00		6,474,870.11	6,474,870.11
Concourage	Classified Salaries	2000-2999	167,175.00	172,349.54	165,850.00	167,875.00	12,251.46		1,865,275.23	1,865,275.23
40004999   56,889 to 89,895 to 80,8165 to 81,163.65   46,594 to 72,000 to	Employee Benefits	3000-3999	281,634.00	295,845.00	274,256.00	867,864.31	24,613.62		3,941,378.80	3,941,378.80
\$6000-6589   \$24,559.58   \$193,588.00   \$210,845.00   \$210,983.55   \$150,000.00   \$2,046.557	Books and Supplies	4000-4999	56,869.00	69,895.00	87,163.65	46,594.00	25,000.00		628,896.30	628,896.30
1415-256 86 1371/753 54 1, 1378, 1335   1378, 1335   1435, 1000 00   1450, 1	Services	2000-2999	234,539.58	193,598.00	210,845.00	275,093.35	150,000.00		2,049,507.25	2,049,507.25
7000-749	Capital Outlay	6000-6599	35,698.28						57,698.28	57,698.2
Triangle   Triangle	Other Outgo	7000-7499				223,414.84			290,297.00	290,297.0
1,415,255,86	Interfund Transfers Out	7600-7629				220,000.00			220,000.00	220,000.0
9111-9199 9200-9299 13,750.02 13,750	All Other Financing Uses	869/-189/	1 445 255 95	1 271 752 54	1 278 122 50	2 A26 R22 44	210 865 08	50.0	15 527 022 07	14 427 929 9
9200-9299 9200-9299 9310 9320 9320 9330 9340 9490 13,750.02 14,500.00 10,00 11,295.857.10 10,00 10,00 11,295.857.10 10,00 10,00 10,00 11,00	DIAL DISBONSCINIS		00.002,014,1	10.00.1	00.001,070,1	2,420,022.11	Z 13,000,00	80.0	10,326,136,01	130,136,0
13,750,02   13,7	D. BALANCE SHEET HEMS Assets and Deferred Outflows Cash Not In Treasury	9111-9199			0.00	(1,385,000.00)			(2,085,809.16)	
9320 9320 9320 9320 9320 9320 9320 9320	Accounts Receivable	9200-9299	13,750.02	13,750.02	(169,391.00)	(170,000.00)	150,000.00		24,075.20	
9320 9330 9430 9430 9430 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 13,750.02 14,485,694.24 1,069,296.11 14,620,000.00 15,00	Due From Other Funds	9310					50,000.00		100,000.00	
9330 9330 9490 13,750.02 14,485,694.24 1,069,298.11 14,693.21 14,693.21 15,693.11 15,6	Stores	9320					00:00		0.00	
9340 9490 13,750.02 (169,391.00) (1,555,000.00) 200,000 0 0 0 (1,977,851.36) 9500-9599 9610 9640 9640 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Prepaid Expenditures	9330							(16,117.40)	
9490 13,750.02 14,15,150.00 10,00 11,555,000.00 10,00 11,555,000.00 10,00 11,577,851.36 10,00 10,00 11,977,851.36 10,00 10,00 11,977,851.36 10,00 10,00 11,977,851.36 10,00 10,00 11,977,851.36 10,00 10,00 11,977,851.36 10,00 10,00 11,977,851.36 10,00 10,00 11,977,851.36 10,00 10,00 11,977,851.36 10,00 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,851.36 10,00 11,977,894,26 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 11,977,871.36 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 11,977,871.36 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 11,977,871.36 10,00 10,00 10,00 11,977,871.36 10,00 10,00 10,00 11,977,871.36 10,00 10,00 10,00 10,00 11,977,871.36 10,00 10,00 11,977,871.36 10,00	Other Current Assets	9340							0.00	
9500-9599 9610 9640 9640 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Deferred Outflows of Resources	9490							00:0	
9500-9599         9610         75,142.90           9640         9640         0.00           9640         0.00         0.00           9650         0.00         0.00           9690         0.00         0.00           9690         0.00         0.00           9690         0.00         0.00           9690         0.00         0.00           9690         0.00         0.00           9690         0.00         0.00           9690         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00	SUBJOIAL		13,750.02	13,750.02	(169,391.00)	(1,555,000.00)	200,000,00	00.00	(1,977,851.36)	
9610 9640 9650 9650 9690 0.00 0.00 0.00 9610 9620 9620 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Accounts Payable	9500-9599					(450 000 00)		75 142 90	
9640 9650 9690 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Due To Other Funds	9610							0.00	
9650 9690 10.00         0.00 0.00	Current Loans	9640							(1,375,000.00)	
S C + D) (493,055,49) (45,000,00) (450,000,00) (650,000,00) (1,299,857.10) (1,299,857.10) (1,299,857.10) (1,299,857.10) (1,299,857.10) (1,299,857.10) (1,299,857.10) (1,299,857.10) (1,299,857.10) (1,299,857.10) (1,299,857.11) (1,299	Unearned Revenues	9650							00.0	
S - C + D) (493,055.49) 2.221.306.86 (4015,827.47) (4485,694.24 1,069,298.11) 4.485,694.24 1,069,298.11	Deferred Inflows of Resources	0696							0.00	
S - C + D) (493,055.49) 2,221,306.86 (415,827,47) (3,416,396.13) 512,747,26 0.00 (151,627,11) 4,485,694.24 1,069,298.11	SUBTOTAL		00'0	00.00	00.00	0.00	(450,000.00)	0.00	(1,299,857.10)	
S	Nonoperating Suspense Clearing	9910							00:0	
- C + D) (493,055.49) 2,221,306.86 (415,827.47) (3,416,396.13) 512,747.26 0.00 (151,627.11) (151	TOTAL BALANCE SHEET ITEMS		13,750.02	13,750.02	(169,391.00)	(1,555,000.00)	650,000.00	00.00	(677,994.26)	
2,680,214.85 4,901,521.71 4,485,694.24 1,069,298.11	E. NET INCREASE/DECREASE (B - C	(a)	(493,055.49)	2,221,306.86	(415,827.47)	(3,416,396.13)	512,747.26	00:00	(151,627.11)	526,367.1
	F. ENDING CASH (A + E)		2,680,214.85	4,901,521.71	4,485,694.24	1,069,298.11				
	G. ENDING CASH, PLUS CASH	234600							100000	

41 68981 0000000 Form CASH

Second Interim 2018-19 INTERIM REPORT Cashiflow Worksheet - Budget Year (2)

Portola Valley Elementary San Mateo County			J	Second Interim 2018-19 INTERIM REPORT ashflow Worksheet - Budget Ye.	Second Interim 2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (2)					41 68981 0000000 Form CASH
	Object	Beginning Balancas (Ref. Doly)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			1,069,298.11	1,735,877.11	1,143,044.71	(34,342.29)	(209,082.29)	(860,990.72)	4,333,748.75	4,438,870.90
B. RECEIPTS LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		64,004.00	64,004.00	94,271.00	64,001.00	45,402.00	19,764.00	24,722.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	575,996.00	596,154.00	5,681,263.00	869,380.00	00.00
Miscellaneous Funds	8080-808		00.088,2	0.00	00.00	0.00	00.905,71	3,090.00		00 100
Federal Revenue	8100-8299		0.00	0.00	00.00	7,456.00	20 606 00	20 756 00	07 808 00	00.020
Outer state revenue	8300-8389		00.00		00.602	000000	40,000,00	20,000,000	00,000,000	
Uther Local Kevenue Interfund Transfers In	8600-8/99				00.800,90	450,000.00	40,000.00	00.200,890	450,000,00	
All Other Financing Sources	8930-8979		00 787 79	20.00	154 108 00	1 104 909 00	720 251 00	6 423 235 00	1 381 007 00	605 00
C DISBURSEMENTS			00.101	00:100	00:00	2000	00:1021021	200000000000000000000000000000000000000		
Certificated Salaries	1000-1999		89,569.00	157,440.00	645,895.00	657,895.00	668,951.00	654,890.00	647,512.00	659,563.01
Classified Salaries	2000-2999		86,895.00	136,584.00	180,605.00	169,897.00	186,622.11	169,841.00	180,608.00	169,896.00
Employee Benefits	3000-3999		190,895.00	162,486.00	289,568.00	291,568.00	287,548.00	285,965.00	295,689.00	287,563.00
Books and Supplies	4000-4999		96,598.00	65,094.00	87,365.00	62,931.00	75,525.00	15,163.00	24,615.00	21,173.00
Services	5000-5999		171,136.00	157,486.00	146,192.00	115,398.00	102,283.00	93,671.00	111,070.00	121,896.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499						69,270.32	27,005.53	35,420.85	
Interfund Transfers Out	7600-7629									
TOTAL DISBURSEMENTS	6607-0607		635.093.00	679.090.00	1,349,625.00	1,297,689,00	1,390,199.43	1,246,535,53	1,294,914.85	1,260,091.01
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	30,657.17	1,385,000.00							
Accounts Receivable	9200-9299	240,236.00	78,000.00	35,956.00	18,040.00	18,040.00	18,040.00	18,040.00	18,040.00	36,080.00
Due From Other Funds	9310	20,000.00								
Siones	9320		00000	000000						
Prepaid Expenditures	8330	46,743.60	29,850.00	16,893.60						
Deferred Outflows of Resources	9490									
SUBTOTAL	3	367,636,77	1,492,850.00	52,849.60	18,040.00	18,040.00	18,040.00	18,040.00	18,040.00	36,080.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(289,561.00)	258,965.00	30,596.00						
Due To Other Funds	9610									
Current Loans	9640									
Unearmed Revenues	9650									
Deferred Inflows of Resources	0696									
SUBIOIAL		(289,561.00)	258,965.00	30,596.00	00:00	0.00	0.00	0.00	0.00	0.00
Nonoperating Suspense Clearing	0040							-		
TOTAL BALANCE SHEET ITEMS	3	657,197.77	1,233,885.00	22,253.60	18,040.00	18,040.00	18,040.00	18,040.00	18,040.00	36,080.00
O	Q Q		666,579.00	(592,832.40)	(1,177,387.00)	(174,740.00)	(651,908.43)	5,194,739.47	105,122.15	(1,223,316.01)
F. ENDING CASH (A + E)		Design III Society	1,735,877.11	1,143,044.71	(34,342.29)	(209,082.29)	(860,990.72)	4,333,748.75	4,438,870.90	3,215,554.89
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS						The state of the s				

Second Interim 2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (2)

Portola Valley Elementary San Mateo County	y Elementary ounty			2018. Cashflow \	Second Interim 2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (2)	JRT t Year (2)				41 68981 For
		Object	March	Aprii	Mav	June	Accruals	Adjustments	TOTAL	BUDGET
	ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
1	A. BEGINNING CASH		3,215,554.89	2,517,899.89	4,177,752.20	2,103,208.20				
- NOR	B. RECEIPTS LCFF/Revenue Limit Sources									
illot.	Principal Apportionment	8010-8019	29,565.00	30,187.00	35,189.00	330,915.00			832,024.00	832,024.00
	Miscellaneous Funds	8080 8080	240,401,00	2,045,165.00	003,092,00	00,955,001			24 430 00	24 439 00
	Federal Revenue	8100-8299	7,089.00		458.00	73,630.00	26,000.00		115,773,00	115,733.00
	Other State Revenue	8300-8599		62,036.00	33,653,00	492,707.00	15,000.00		699,256.00	699,256.00
-00-	Other Local Revenue	8600-8799				609,602.00			2,298,822.00	2,298,822.00
	Interfund Transfers In	8910-8929							00:00	00:0
	All Other Financing Sources	8930-8979							0.00	00:00
_1,	IOIAL RECEIPIS		615,035.00	2,937,388.00	/34,992.00	1,6/0,812.00	41,000.00	0.00	15,916,323.00	15,916,283.00
	Certificated Salaries	1000-1999	654,806.00	665,895.00	654,012.00	665,852.00	8,900.00		6,831,180.01	6,831,180.01
	Classified Salaries	2000-2999	168,756.00	178,965.00	178,568.00	169,546.89	2,000.00		1,978,784.00	1,978,784.00
	Employee Benefits	3000-3999	285,674.00	284,965.00	289,698.00	900,659,00	23,230.00		3,875,508.00	3,875,508.00
	Books and Supplies	4000-4999	20,600.00	14,306.00	30,272.00	41,297.00	25,000.00		579,939.00	579,939.00
	Services	2000-2999	147,659.00	96,984.00	265,986.00	197,219.00	55,000.00		1,781,980.00	1,781,980.00
	Capital Outlay	6659-0009							0.00	0.00
310	Other Outgo	7000-7499	35,215.00	36,420.69	6,000.00	172,637.61			381,970.00	381,970.00
- 100	Interfund Transfers Out	7600-7629				22,000.00			22,000.00	22,000.00
	All Other Financing Uses	630-769	1 312 710 00	1 277 535 60	1 424 536 00	2 160 241 50	114 130 00	00.0	15 451 361 04	15 451 361 01
1,	CINE DISCONCINENTS		00.017,216,1	60.000, 7.2,	00.000,424,1	2,112,501,2	4,130.00	3	10.100,104,01	10.100,104,01
	D. BALANCE SHEET ITEMS Assets and Deferred Outflows Cash Not In Treasury	9111-9199			(1,385,000.00)	5,757.88			5,757.88	
	Accounts Receivable	9200-9299					175,000.00		415,236.00	
	Due From Other Funds	9310				00:00	20,000.00		20,000.00	
10010	Stores	9320		5					00:00	
	Prepaid Expenditures	9330							46,743.60	
	Other Current Assets	9340							0.00	
	Deferred Outflows of Resources	9490							0.00	
	SUBIOIAL		00:00	0.00	(1,385,000.00)	5,757.88	225,000.00	0.00	517,737.48	
-1	Accounts Pavable	0500 0500					(425,000,00)		(135,430,00)	
	Due To Other Funds	9610					(20,000,034)		000	
	Current Loans	9640							00.0	
	Unearned Revenues	9650							0.00	
	Deferred Inflows of Resources	0696							00.00	
	SUBTOTAL		00:0	00:00	0.00	0.00	(425,000.00)	0.00	(135,439.00)	
	Nonoperating Suppose Clearing	9							8	
	TOTAL BALANCE SHEET ITEMS	2166	00:00	0.00	(1,385,000.00)	5,757.88	650,000.00	0.00	653,176.48	
1	E. NET INCREASE/DECREASE (B - C + D)	â	(697,655.00)	1,659,852.31	(2,074,544.00)	(492,641.62)	576,870.00	0.00	1,118,138.47	464,921.99
<u>1</u>	F. ENDING CASH (A + E)		2,517,899.89	4,177,752.20	2,103,208.20	1,610,566.58	10000	STATE STREET, SAN		
	G. ENDING CASH, PLUS CASH								0 187 436 FB	
ш									2,101,101,101,101	

## Indirect Cost Rate Worksheet

### 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)

774,777.00

- 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.

- 1	
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### B. Salaries and Benefits - All Other Activities

 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)

11,444,087.14

C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

6.77%

### 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	0	0	

Pai	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Ind	irect Costs	
		Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	961,043.00_
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	39,200.00
	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
		Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	89,561.92
		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)	50.78
	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)	1,089,855.70 0.00
	9. 10.	Carry-Forward Adjustment (Part IV, Line F) Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,089,855.70
_		•	
B.		se Costs	8,977,430.64_
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100) Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,163,544.71
	2. 3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	809,457.92
	٥. 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)	543,069.00
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	13,000.00
	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)	4 000 004 00
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,233,361.60
	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)	2,267.67
	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.	· · · · · · · · · · · · · · · · · · ·	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)	6,400.00
	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)	13,748,531.54
C.		aight Indirect Cost Percentage Before Carry-Forward Adjustment	
	(Fo	or information only - not for use when claiming/recovering indirect costs)	7.000/
	(Lir	ne A8 divided by Line B18)	7.93%
D.		eliminary Proposed Indirect Cost Rate or final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)	
	-	or final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/ig/ac/ic/	7.93%
	(LII	TO CIVILLE OF UT	110070

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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 co	osts incurred in the current year (Part III, Line A8)	1,089,855.70
В.	Carry-for	vard adjustment from prior year(s)	
	1. Carry	forward adjustment from the second prior year	92,517.35
	2. Carry	forward adjustment amount deferred from prior year(s), if any	0.00
c.	Carry-for	vard adjustment for under- or over-recovery in the current year	
	Unde cost r	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (8.93%) times Part III, Line B18); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (8.93%) times Part III, Line B18) or (the highest rate used to er costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	0.00
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the build recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA material adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment and a second resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that justment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	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:	not applicable
	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:	not applicable
	LEA requ	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	0.00

### Second Interim 2018-19 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

41 68981 0000000 Form ICR

Approved indirect cost rate: \_

8.93%

Highest rate used in any program: \_\_\_

**Eligible Expenditures** 

(Objects 1000-5999

**Indirect Costs Charged** 

Rate Used

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Fund Resource except Object 5100)

(Objects 7310 and 7350)

### Multiyear Budget Projection

•	l	Inrestricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C an current year - Column A - is extracted)	a E;		i			
A. REVENUES AND OTHER FINANCING SOURCES	1					12 022 477 00
1. LCFF/Revenue Limit Sources	8010-8099	11,779,440.38	6.02%	12,488,594.00	2.76% 0.00%	12,833,473.00
2. Federal Revenues	8100-8299	0.00	-50.05%	0.00	-2.06%	104,611.00
3. Other State Revenues	8300-8599 8600-8799	213,838.00 2,624,075.44	-13.21%	2,277,522.00	-1.67%	2,239,522.00
Other Local Revenues     Other Financing Sources	8000-0777	2,021,075111				
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%	(5.100.011.00)	0.00%	(2,160,637.00)
c. Contributions	8980-8999	(1,942,589.00)	9.81%	(2,133,214.00)	1.29%	13,016,969.00
6. Total (Sum lines A1 thru A5c)		12,674,764.82	0.51%	12,739,712.00	2.18%	13,010,969.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,773,056.01	A CONTRACTOR	6,168,642.00
b. Step & Column Adjustment				395,585.99		188,022.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,773,056.01	6.85%	6,168,642.00	3.05%	6,356,664.00
2. Classified Salaries						
a. Base Salaries				1,364,222.11		1,407,848.00
b. Step & Column Adjustment				43,625.89		28,125.00
1						
c. Cost-of-Living Adjustment						
d. Other Adjustments	2000-2999	1,364,222.11	3.20%	1,407,848.00	2.00%	1,435,973.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	3000-3999	2,950,464.20	-3.75%	2,839,781.00	7.49%	3,052,418.00
3. Employee Benefits	4000-4999	555,876.00	29.21%	718,250.00	-28.26%	515,250.00
4. Books and Supplies		1,063,516.06	1.94%	1,084,156.00	-1.93%	1,063,246.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	1,001,100,00	0.00%	
6. Capital Outlay	6000-6999		1.96%	177,716.00		185,476.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%	177,710.00	0.00%	100,110
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.0078	
9. Other Financing Uses	7600-7629	220,000.00	-90.00%	22,000.00	4.55%	23,000.00
a. Transfers Out	7630-7699	0.00	0.00%	0.00		0.00
b. Other Uses	7030-7099	0.00				
10. Other Adjustments (Explain in Section F below)		12,101,437.38	2.62%	12,418,393.00	1.72%	12,632,027.00
11. Total (Sum lines B1 thru B10)		12,101,437.36	2.0278	12,110,555.00		
C. NET INCREASE (DECREASE) IN FUND BALANCE		573,327.44		321,319.00		384,942.00
(Line A6 minus line B11)		373,327.44	(AVAIDED AND AND AND AND AND AND AND AND AND AN			
D. FUND BALANCE				1,614,764.80		1,936,083.80
Net Beginning Fund Balance (Form 01I, line F1c)		1,041,437.36	THE RESERVE OF THE PARTY OF THE		\$100 P. S.	2,321,025.80
2. Ending Fund Balance (Sum lines C and D1)		1,614,764.80		1,936,083.80		2,321,023.00
3. Components of Ending Fund Balance (Form 011)		1				
a. Nonspendable	9710-9719	0.00				ALCOHOLD BENEVALE
b. Restricted	9740	THE PERSONAL PROPERTY.				
c. Committed			1000			
1. Stabilization Arrangements	9750	0.00	DESCRIPTION OF STREET			
2. Other Commitments	9760	0.00				
d. Assigned	9780	100,000.00		200,000.00		300,000.0
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	621,117.00	Property Control	624,341.00	ADDRESS OF THE PARTY OF THE PAR	633,958.0
2. Unassigned/Unappropriated	9790	893,647.80		1,111,742.80	PART BERN	1,387,067.8
f. Total Components of Ending Fund Balance					DEBENDER	
(Line D3f must agree with line D2)		1,614,764.80	A PROPERTY OF THE PARTY OF THE	1,936,083.80		2,321,025.8

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund  a. Stabilization Arrangements  b. Reserve for Economic Uncertainties  c. Unassigned/Unappropriated  (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)	9750 9789 9790	0.00 621,117.00 893,647.80		0.00 624,341.00 1,111,742.80		0.00 633,958.00 1,387,067.80
Special Reserve Fund - Noncapital Outlay (Fund 17)     a. Stabilization Arrangements     b. Reserve for Economic Uncertainties     c. Unassigned/Unappropriated	9750 9789 9790	0.00 911,368.26 0.00 2,426,133.06		927,773.00		944,473.00

### 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.

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Percentage		K	estricted				
Clear projections for subsequent years 1 and 2 in Columns C and E; current years C solute A + is extracted?	Description		Totals (Form 011)	Change (Cols. C-A/A)	Projection	Change (Cols. E-C/C)	Projection
AVENUELS AND OFFIER FINANCING SOURCES   1001-1099   289,439.00   0.0%   289,439.00   0.0%   289,439.00   0.0%   289,439.00   0.0%   289,439.00   0.0%   115,733.00   0.00%   115,733.00   0.00%   115,733.00   0.00%   115,733.00   0.00%   115,733.00   0.00%   115,733.00   0.00%   115,733.00   0.00%   0			*******				
LCFRevenuer Limit Sources   \$010-8099   289,439.00   0.0091   289,439.00   0.0095   289,439.00   0.0095   185,731.00   0.0095   115,731.00   0.0095   115,731.00   0.0095   115,731.00   0.0095   115,731.00   0.0095   115,731.00   0.0095   115,731.00   0.0095   0.							1
2. Federal Revnues   \$100x399   \$115,733.00   0.09%   \$115,733.00   0.09%   \$115,733.00   0.09%   \$115,733.00   0.09%   \$115,733.00   0.09%   \$115,733.00   0.09%   0.		İ	1				
3. Other State Revenues							
4. Obter Local Revenues							
S. Other Financing Sources   800.8929   0.00   0.00%							
b. Ober Sources         8930.8379         0.00         0.00%         0.00%         1.926         2.160,637.00         2.160,637.00         0.00%         1.926         2.160,637.00         0.84%         3.216,6214.00         0.84%         3.216,6214.00         0.84%         3.216,0214.00         0.84%<							
c. Contributions   8980-8999   1,942,595.92   5.81%   2,133,214.00   1.29%   2,166,637.00    B. EXPENDITURES AND OTHER FINANCING USES	I .	- t					
B. EXPENDITURES AND OTHER FINANCING USES  B. BENERDITURES AND OTHER FINANCING USES  C. Critificated Salaries  B. Step & Column Adjustment  C. Other Adjustments  C. Critificated Salaries (Sum lines Bia thru B1d)  D. Step & Column Adjustment  C. Critificated Salaries (Sum lines Bia thru B1d)  D. Step & Column Adjustments  C. Critificated Salaries (Sum lines Bia thru B1d)  D. Step & Column Adjustments  D. Step & Column Adjustments  C. Crost-Of-Living Adjustment  D. Step & Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjustments  D. Other Duty Column Adjus					2 133 214 00		2 160 637 00
B. EXPENDITURES AND OTHER FINANCING USES  1. Cutrificated Salaries  5. Step & Column Adjustment  6. Other Adjustments  701,814,10  1000-1999  701,814,10  1000-1999  701,814,10  700,290,00  1,98%  714,186	1 1 1	8980-8999					
1. Certificated Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Certificated Salaries  b. Step & Column Adjustment  d. Other Adj			3,379,323.62	-3.0078	3,190,132.00	0.9470	3,210,514.00
a. Base Salaries b. Step & Column Adjustment d. Other Adjustment d. Other Adjustment e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment e. Cont-of-Living Adjustment d. Other Adjustment e. Cont-of-Living Adjustment e. Step & Column Adjustment e. Cont-of-Living Adjustment e. Cont-of-Living Adjustment e. Cont-of-Living Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) 200-299 501,053,12 509,050,053,12 509,050,053,12 509,050,050,050,050,050,050,050,050,050,	1 · · · · · ·	ì	September 1				
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines Bla thru Bld) 1000-1999 701,814.10 -0.22% 700,290.00 1.98% 714,186.00 1.99% 714,186.00 1.99% 701,814.10 509,015.31.2 509,015.01 1.99% 714,186.00 1.99% 701,814.10 509,015.31.2 509,015.01 1.99% 714,186.00 1.99% 71,015.31.2 509,015.00 1.99% 71,015.31.2 509,015.00 1.99% 71,015.31.2 509,015.00 1.99% 501,053.12 1.37% 509,015.00 2.00% 581,314.00 1.99% 71,020.30 2.00% 581,314.00 2.00%	l .				701 914 10		700 200 00
Cost-of-Living Adjustment d. Other Adjustments a. Base Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Cartificated Salaries (Sum lines B1a thru B1d) D. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) D. Step & Column Adjustment D. Step & Column Adjustment D. Step & Solution Adjustment D. Other Adjustments D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Step & Solution Adjustment D. Defer Adjustments D. Other Outgo (excluding Transfers of Indirect Costs) D. Other Outgo (excluding Transfers of Indirect Costs) D. Other Outgo (excluding Transfers of Indirect Costs) D. Other Outgo - Transfers of Indirect Costs D. Other Outgo - Transfers of Indirect Costs D. Other Outgo - Transfers of Indirect Costs D. Other Outgo - Transfers of Indirect Costs D. Other Outgo - Transfers Outgo - Transfers of Indirect Costs D. Other Outgo - Transfers Outgo - Double -	l .						
d. Other Adjustments c. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment d. Other Adjustments c. Total Castified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 501,053,12 3. Tayloge Benefits 3000-3999 90,914.60 4. A3876 1. (1),054,110.00 2. 2.9976 3. Employee Benefits 3000-3999 90,914.60 4. A3876 1. (1),054,110.00 2. 2.9976 3. Employee Benefits 4000-4999 77 30,203 3. Employee Benefits 4000-4999 97 30,203 3. Employee Benefits 4000-4999 97 30,203 5. Services and Other Operating Expenditures 5000-5999 985,991.19 2. 6. Taylin Other Operating Expenditures 5000-5999 985,991.19 2. 6. Taylin Other Operating Expenditures 5000-5999 985,991.19 3. Employee Benefits 3000-3999 985,991.19 3. Emp					(1,324.10)		13,890.00
e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 701,814.10 -0.22% 700,290.00 1.98% 714,186.00 2. Classified Salaries 3 501,053.12 501,053.12 505,9915.00 5. Step & Column Adjustment 4. Other Adjustment 5. Cort-of-Living Adjustment 6. Other Adjustment 8. Step & Column Adjustment 7. Step & Column Adjustment 8. Step & Column 8. Step & Co		1					
2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments b. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 500,0399 70,000,000 3. Employee Benefits 5000-3999 71,000,000 4. Books and Supplies 5000-3999 73,000,000 4. 2094 4. 1,034,319,000 2. 2094 5. Services and Other Operating Expenditures 5000-3999 73,000,000 4. 2094 4. 1,689,000 5. Services and Other Operating Expenditures 5000-3999 57,698,28 -100,000 5,000 6,000			E01 614 10	0.000/	700 200 00	1.000/	714 196 00
a. Base Salaries b. Step & Column Adjustment c. Costs-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 501,053.12 13,74% 569,915.00 2.00% 581,314.00 2.00	` '	1000-1999	701,814.10	-0.22%	/00,290.00_	1.98%	/14,180.00
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 501,053.12 13,74% 569,91.00 2,00% 581,314.00 2,29% 1,058,021.00 3. Employee Benefits 3000-3999 990,914.60 4.38% 1,034,319.00 2,29% 1,058,021.00 5. Services and Other Operating Expenditures 5000-5999 985,991.19 2-6,73% 722,425.00 3.38% 694,756.00 6. Capital Outlay 6. Capital Outlay 6. Colorida Outlay 7,000-799 7,0	1						540 015 00
c. Cost-of-Living Adjustment d. Other Adjustments d. Other Adjustments c. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 990,914.60 4. 880ks and Supplies 4000-4999 73,020.30 42.91% 41,689.00 4.38% 1,034,319.00 2.29% 1,058,021.00 43.88% 1,034,319.00 2.29% 1,058,021.00 42.91% 41,689.00 4.31% 41,552.00 5. Services and Other Operating Expenditures 5000-5999 \$73,020.30 42.91% 41,689.00 4.31% 41,652.00 5. Services and Other Operating Expenditures 5000-5999 \$73,020.30 42.91% 41,689.00 4.31% 41,552.00 5. Services and Other Operating Expenditures 6000-6999 \$73,020.30 42.91% 41,689.00 4.31% 41,552.00 5. Services and Other Operating Expenditures 6000-6999 \$73,020.30 42.91% 41,689.00 4.38% 694,756.00 6. Capital Outlay 6000-6999 \$73,020.30 42.91% 41,689.00 42,51% 41,689.00 43,31% 694,756.00 6. Capital Outlay 6000-6999 \$73,020.30 42.91% 41,689.00 42,51% 41,689.00 42,51% 41,689.00 43,31% 694,756.00 6. Capital Outlay 6000-6999 \$73,020.30 42.91% 41,689.00 42,51% 41,689.00 42,51% 41,552.00 42,524.50 42,524.50 43,384 694,756.00 6. Capital Outlay 6000-6999 \$74,082.82 64,759.	1						
d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 501,053.12 13.74% 569,915.00 2.00% 581,314.00 2.20% 1,058,021.00 4. Books and Supplies 4000-4999 73,020.30 4.291% 41,689.00 -0.81% 41,352.00 5. Services and Other Operating Expenditures 5000-5999 985,991.19 -2-6.73% 722,425.00 -0.81% 41,352.00 5. Services and Other Operating Expenditures 5000-5999 985,991.19 -2-6.73% 722,425.00 -0.81% 41,352.00 -0.80% -0	I '				68,861.88		11,399.00
e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 3. Employee Benefits 3000-3999 990,914.60 4.38% 1,034,319.00 2.29% 1,058,021.00 3. Employee Benefits 3000-3999 990,914.60 4.38% 1,034,319.00 2.29% 1,058,021.00 3. Employee Benefits 4000-4999 73,020.30 4.291½ 41,689.00 -0.81½ 41,352.00 5. Services and Other Operating Expenditures 5000-5999 985,991.19 -2.6.73¾ 722,425.00 -3.83¾ 694,756.00 6. Capital Outlay 6006-6999 57,689.28 -100.00% -1007							
3. Employee Benefits   3000-3999   990,914.60   4.38%   1,034,319.00   2.29%   1,058,021.00     4. Books and Supplies   4000-4999   73,020.30   42.91%   41,689.00   0.81%   41,552.00     5. Services and Other Operating Expenditures   5000-5999   985,991.19   -26,73%   722,425.00   -3.83%   694,756.00     6. Capital Outlay   6000-6999   57,698.28   -100.00%   0.00%     7. Other Outgo (excluding Transfers of Indirect Costs)   7100-7299, 7400-7499   115,994.00   4.74%   121,494.00   4.77%   127,285.00     8. Other Outgo - Transfers of Indirect Costs   7300-7399   0.00   0.00%   0.00%     8. Other Outgo - Transfers of Indirect Costs   7300-7399   0.00   0.00%   0.00%     8. Other Outgo - Transfers of Indirect Costs   7300-7399   0.00   0.00%   0.00%     9. Other Financing Uses   7630-7699   0.00   0.00%   0.00%     9. Other Financing Uses   7630-7699   0.00   0.00%   0.00%     10. Other Adjustments (Explain in Section F below)   0.00   0.00%     10. Other Adjustments (Explain in Section F below)   0.00   0.00%     11. Total (Sum lines B1 Ihru B10)   3,426,485.59   -6,90%   3,190,132.00   0.84%   3,216,914.00     12. Funding Fund Balance (Form 011, line F1c)   526,085.38   479,125.61   479,125.61     2. Ending Fund Balance (Sum lines C and D1)   479,125.61   479,125.61   479,125.61     3. Components of Ending Fund Balance (Form 011)   6, Restricted   9740   479,125.61   479,125.61   479,125.61     4. Reserve for Economic Uncertainties   9780   0.00   0.00     6. Assigned   9780   0.00   0.00   0.00     6. Assigned   9780   0.00   0.00   0.00     7. Total Components of Ending Fund Balance (Form 011)   0.00   0.00   0.00     1. Total Components of Ending Fund Balance (Form 012)   0.00	1 .		RESIDENCE TO SERVICE STATE OF SERVICE ST	Name and the same of the same		2 222/	
4. Books and Supplies 4000-4999 73,020.30 42.91% 41,689.00 -0.81% 41,352.00  5. Services and Other Operating Expenditures 5000-5999 985,991.19 2-26.73% 722,425.00 3.3.83% 694,756.00  6. Capital Outlay 6000-6999 57,698.28 -100.00% 0.00% 0.00%  7. Other Outge (cecluding Transfers of Indirect Costs) 7100-7299, 7400-7499 115,994.00 4.74% 121,94.00 4.77% 1227,285.00  8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00%  8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00%  8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00%  8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00%  8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00%  8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00%  8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00%  8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00%  9. Other Financing Uses 1. Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00%  9. Other Financing Uses 1. Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00%  10. Other Adjustments (Explain in Section F below) 1. Total (Sum lines B1 thru B10) 0.00 0.00% 0.	· · · · · · · · · · · · · · · · · · ·						
5. Services and Other Operating Expenditures 5000-5999 985,991.19 -26.73% 722,425.00 -3.83% 694,756.00 6. Capital Outlay 6000-6999 57,698.28 -100.00% 0.00%	* *	1					
6. Capital Outlay 6000-6999 57,698.28 -100.00% 0	11	1					
7. Other Outgo (excluding Transfers of Indirect Costs) 8. Other Outgo - Transfers of Indirect Costs 7300-7399 9. Other Financing Uses 1. Transfers Out 7600-7629 10. Other Juse 10. Other Adjustments (Explain in Section F below) 11. Total (Sum lines B1 thru B10) 2. C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) 4. Reserve for Economic Uncertainties 9780 4. Assigned 1. Stabilization Arrangements 9780 6. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 2. Unassigned/Unappropriated 1. Total Components of Ending Fund Balance (Form of Ending Fund Balance) 9710-7399, 7400-7499 9. 0.00 9. 0.		1			722,425.00		694,756.00
8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00%	I Total Control of the Control of th	1					
9. Other Financing Uses a. Transfers Out b. Other Uses 10. Other Adjustments (Explain in Section F below) 11. Total (Sum lines B1 thru B10) 2. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) 3.426,485.59 4.79,125.61 4					121,494.00		127,285.00
a. Transfers Out 7600-7629 0.00 0.00% 0.00		7300-7399	0.00	0.00%		0.00%	
b. Other Uses 7630-7699 0.00 0.00% 0.00% 0.00% 10.0		7600 7620	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)   3,426,485.59   -6.90%   3,190,132.00   0.84%   3,216,914.00		1					
11. Total (Sum lines B1 thru B10)		7030-7099	0.00	0.0078		0.0078	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)  D. FUND BALANCE  1. Net Beginning Fund Balance (Form 01I, line F1e)  2. Ending Fund Balance (Sum lines C and D1)  3. Components of Ending Fund Balance (Form 01I)  a. Nonspendable  b. Restricted c. Committed  1. Stabilization Arrangements  2. Other Commitments  479,125.61			3 426 485 50	-6.90%	3 190 132 00	0.84%	3 216 914 00
Cline A6 minus line B11   (46,959.77)   0.00   0.00			3,420,463.39	10,7074	3,170,132.00	10.0170	5,210,711100
D. FUND BALANCE  1. Net Beginning Fund Balance (Form 01I, line F1e)  2. Ending Fund Balance (Sum lines C and D1)  3. Components of Ending Fund Balance (Form 01I)  a. Nonspendable  b. Restricted  c. Committed  1. Stabilization Arrangements  2. Other Commitments  d. Assigned  c. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties  2. Unassigned/Unappropriated  f. Total Components of Ending Fund Balance  526,085.38  479,125.61  479,125.			(46 959 77)		0.00		0.00
1. Net Beginning Fund Balance (Form 011, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 011) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 2. Other Commitments d. Assigned c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated 479,125.61			(10,2231117)	los oralismon		ENTER STATE OF THE	
2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 011) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 2. Other Commitments 479,125.61  2. Other Commitments 479,125.61  479,125.61			626 006 20		470 126 61	Water Street	470 125 61
3. Components of Ending Fund Balance (Form 011) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 2. Other Commitments 4. Assigned c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated 9790 2. Unassigned/Unappropriated 9790 2. Unassigned/Unappropriated 9790 9790 9790 9790 9790 9790 9790 979							
a. Nonspendable 9710-9719 0.00 b. Restricted 9740 479,125.65 c. Committed 1. Stabilization Arrangements 9750 2. Other Commitments 9760 d. Assigned 9780 c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 2. Unassigned/Unappropriated 9790 (0.04) f. Total Components of Ending Fund Balance	1		479,123.01		479,123.01		479,125.01
b. Restricted 9740 479,125.65 479,125.61 479,125.61 c. Committed  1. Stabilization Arrangements 9750 2. Other Commitments 9760 d. Assigned 9780 c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 2. Unassigned/Unappropriated 9790 (0.04) 0.00 0.00 f. Total Components of Ending Fund Balance		9710-9719	0.00				
c. Committed  1. Stabilization Arrangements 9750  2. Other Commitments 9760 d. Assigned c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 2. Unassigned/Unappropriated 9790 f. Total Components of Ending Fund Balance  9750 9780  9780  (0.04) 0.00 0.00					479 125 61		479 125.61
1. Stabilization Arrangements       9750         2. Other Commitments       9760         d. Assigned       9780         c. Unassigned/Unappropriated       9789         2. Unassigned/Unappropriated       9790       (0.04)       0.00         f. Total Components of Ending Fund Balance       0.00       0.00		5740	475,125.05		477,123.01		
2. Other Commitments 9760 d. Assigned 9780 c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 2. Unassigned/Unappropriated 9790 (0.04) 0.00 f. Total Components of Ending Fund Balance	1	9750					
d. Assigned c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated 5. Unassigned/Unappropriated 7. Total Components of Ending Fund Balance 9780 9780 9780 9780 9780 9780 9780 9780	<u> </u>			Hard Control			
e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated 9790 (0.04) 0.00 0.00							
1. Reserve for Economic Uncertainties 9789 2. Unassigned/Unappropriated 9790 (0.04) 0.00 0.00 f. Total Components of Ending Fund Balance	1 *						
2. Unassigned/Unappropriated 9790 (0.04) 0.00 0.00 f. Total Components of Ending Fund Balance	1	9789					
f. Total Components of Ending Fund Balance			(0.04)		0.00	The state of	0.00
AND THE RESERVE AND THE PARTY OF THE PARTY O			, , , ,			BOOK TO SERVICE	
[Line D3] must agree with line D2] 4/9,123.01 4/9,123.01	(Line D3f must agree with line D2)		479,125.61		479,125.61		479,125.61

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

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.

	Unrestric	ted/Restricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	Change (Cols. E-C/C)	2020-21 Projection (E)
Description (Enter projections for subsequent years 1 and 2 in Columns C and E;					i	
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,068,879.38	5.88%	12,778,033.00	2.70%	13,122,912.00
2. Federal Revenues	8100-8299	115,733.00	0.00%	115,733.00	0.00%	115,733.00
3. Other State Revenues	8300-8599	1,027,802.00	-31.97%	699,256.00	-0.41%	696,416.00
4. Other Local Revenues	8600-8799	2,841,875.74	-17.77%	2,336,822.00	-1.63%	2,298,822.00
5. Other Financing Sources	:				0.00%	0.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.52	-100.00%	0.00		16,233,883.00
6. Total (Sum lines A1 thru A5c)		16,054,290.64	-0.78%	15,929,844.00	1.91%	16,233,883.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
				6,474,870.11		6,868,932.00
a. Base Salaries				394,061.89		201,918.00
b. Step & Column Adjustment	- 1			0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments		C 474 970 11	6.09%	6,868,932.00	2.94%	7,070,850.00
<ul> <li>c. Total Certificated Salaries (Sum lines B1a thru B1d)</li> </ul>	1000-1999	6,474,870.11	0.0376	0,000,332.00		
2. Classified Salaries				1.0/5.275.22		1,977,763.00
a. Base Salaries				1,865,275.23		39,524.00
b. Step & Column Adjustment				112,487.77		
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00	ISMAN STATE	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,865,275.23	6.03%	1,977,763.00	2.00%	2,017,287.00
	3000-3999	3,941,378.80	-1.71%	3,874,100.00	6.10%	4,110,439.00
3. Employee Benefits	4000-4999	628,896.30	20.84%	759,939.00	-26.76%	556,602.00
4. Books and Supplies		2,049,507.25	-11.85%	1,806,581.00	-2.69%	1,758,002.00
5. Services and Other Operating Expenditures	5000-5999	57,698.28	-100.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999		3.07%	299,210.00	4.53%	312,761.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	290,297.00		0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.0070	0.00
9. Other Financing Uses			00.000/	22,000.00	4.55%	23,000.00
a. Transfers Out	7600-7629	220,000.00	-90.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.0070	0.00
10. Other Adjustments				0.00	1.540/	
11. Total (Sum lines B1 thru B10)		15,527,922.97	0.52%	15,608,525.00	1.54%	15,848,941.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		526,367.67	Kennethings.	321,319.00		384,942.00
			THE RESERVE TO SECOND			
D. FUND BALANCE		1,567,522.74		2,093,890.41		2,415,209.41
1. Net Beginning Fund Balance (Form 011, line F1e)		2,093,890.41		2,415,209.41		2,800,151.41
2. Ending Fund Balance (Sum lines C and D1)		2,000,000				
3. Components of Ending Fund Balance (Form 011)	9710-9719	0.00		0.00		0.00
a. Nonspendable	9740	479,125.65	THE RESERVE OF THE PARTY OF THE	479,125.61	763	479,125.61
b. Restricted	9/40	475,125.05				
c. Committed		0.00		0.00		0.00
Stabilization Arrangements	9750		PROPERTY AND ADDRESS OF THE PARTY OF THE PAR	0.00	INTERNACIONALISTA CONTRACTORISTA CON	0.00
2. Other Commitments	9760	0.00	THE RESERVE OF THE PARTY OF THE		\$250 SCHOOLSZON SCHOOLSCH	300,000.00
d. Assigned	9780	100,000.00		200,000.00	Washington Sales	300,000.00
e. Unassigned/Unappropriated						622.052.05
Reserve for Economic Uncertainties	9789	621,117.00		624,341.00	ACCORDING TO A CONTROL OF THE PARTY OF THE P	633,958.0
2. Unassigned/Unappropriated	9790	893,647.76		1,111,742.80		1,387,067.80
f. Total Components of Ending Fund Balance	,					
1. Total Components of Ending Pana Datanee		2,093,890.41		2,415,209.4	Quality parties	2,800,151.4
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)			Married States			
1. General Fund						0.00
a. Stabilization Arrangements	9750	0.00		0.00		633,958.00
b. Reserve for Economic Uncertainties	9789	621,117.00		624,341.00 1,111,742.80		1,387,067.80
c. Unassigned/Unappropriated	9790	893,647.80		1,111,742.00		1,567,007.00
d. Negative Restricted Ending Balances		(0.04)		0.00		0.00
(Negative resources 2000-9999)	979Z	(0.04)		0.00		
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	0750	0.00		0.00	SPACE OF STREET	0.00
a. Stabilization Arrangements	9750 9789	911,368.26		927,773.00		944,473.00
b. Reserve for Economic Uncertainties	9790	0.00		0.00		0.00
c. Unassigned/Unappropriated 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)	9790	2,426,133.02		2,663,856.80		2,965,498.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.62%		17.07%		18,71%
F. RECOMMENDED RESERVES						
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					
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special	Yes					
	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):	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	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,	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	Yes	0.00				
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)  2. District ADA	Yes	0.00				
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d				557.00		557.0
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)  2. District ADA		0.00		557.00		557.0
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves		557.98 15,527,922.97		15,608,525.00		15,848,941.0
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	r projections)	557.98				15,848,941.0
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter and Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses	r projections)	557.98 15,527,922.97		15,608,525.00		15,848,941.0
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	r projections)	557.98 15,527,922.97 0.00		15,608,525.00		15,848,941.0 0.0
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	r projections)	557.98 15,527,922.97 0.00		15,608,525.00		15,848,941.0 0.0 15,848,941.0
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	r projections)	557.98 15,527,922.97 0.00 15,527,922.97	9	15,608,525.00 0.00 15,608,525.00	6	15,848,941.0 0.0 15,848,941.0
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter and Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) c. Reserve Standard - By Percent (Line F3c times F3d)	r projections)	557.98 15,527,922.97 0.00 15,527,922.97	9	15,608,525.00 0.00 15,608,525.00	6	557.00 15,848,941.00 0.00 15,848,941.0 4 633,957.6
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	r projections)	557.98 15,527,922.97 0.00 15,527,922.97	0	15,608,525.00 0.00 15,608,525.00	6	15,848,941.0 0.0 15,848,941.0 4 633,957.6 67,000.0
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter and Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) c. Reserve Standard - By Percent (Line F3c times F3d)	r projections)	557.98 15,527,922.97 0.00 15,527,922.97 4% 621,116.92	0	15,608,525.00 0.00 15,608,525.00 49 624,341.00	6	15,848,941.00 0.00 15,848,941.00

	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
Description (Enterpresident for subsequent years Land 3 in Columns C and E)	Codes	(A)	(B)	(C)	(D)	(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	12,068,879.38	5.88%	12,778,033.00	2.70%	13,122,912.00
2. Federal Revenues	8100-8299	115,733.00	0.00%	115,733.00	0.00%	115,733.00
3. Other State Revenues	8300-8599	1,027,802.00	-31.97%	699,256.00	-0.41%	696,416.00
4. Other Local Revenues	8600-8799	2,841,875.74	-17.77%	2,336,822.00	-1.63%	2,298,822.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.52	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		16,054,290.64	-0.78%	15,929,844.00	1.91%	16,233,883.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries		Victoria de la companya della companya della companya de la companya de la companya della compan		6,474,870.11		6,868,932.00
b. Step & Column Adjustment			BORNERSE	394,061.89		201,918.00
c. Cost-of-Living Adjustment		ALITY CONTRACTOR	769 SUBJECT 1	0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	6,474,870.11	6.09%	6,868,932.00	2.94%	7,070,850.00
2. Classified Salaries		<b>医</b> 国际发展制度				
a. Base Salaries				1,865,275.23		1,977,763.00
b. Step & Column Adjustment				112,487.77		39,524.00
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	1,865,275.23	6.03%	1,977,763.00	2.00%	2,017,287.00
3. Employee Benefits	3000-3999	3,941,378.80	-1.71%	3,874,100.00	6.10%	4,110,439.00
4. Books and Supplies	4000-4999	628,896.30	20.84%	759,939.00	-26.76%	556,602.00
5. Services and Other Operating Expenditures	5000-5999	2,049,507.25	-11.85%	1,806,581.00	-2.69%	1,758,002.00
	6000-6999	57,698.28	-100.00%	0.00	0.00%	0.00
6. Capital Outlay		290,297.00	3.07%	299,210.00	4.53%	312,761.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499			0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.007a	0.00
9. Other Financing Uses a. Transfers Out	7600-7629	220,000.00	-90.00%	22,000.00	4.55%	23,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
l .	/030-/099	0.00	0.0078	0.00	0.0078	0.00
10. Other Adjustments		16 627 022 07	0.639/	15,608,525.00	1.54%	15,848,941.00
11. Total (Sum lines B1 thru B10)		15,527,922.97	0.52%	13,008,323.00	1.3476	13,040,941.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		526 262 62		221 210 00		384,942.00
(Line A6 minus line B11)		526,367.67		321,319.00		384,942.00
D. FUND BALANCE		1.665.55		2.002.000.11		2 415 200 41
1. Net Beginning Fund Balance (Form 011, line F1e)		1,567,522.74		2,093,890.41		2,415,209.41
2. Ending Fund Balance (Sum lines C and D1)		2,093,890.41		2,415,209.41		2,800,151.41
3. Components of Ending Fund Balance (Form 011)	0710 0710	0.00		0.00		0.00
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	479,125.65		479,125.61		479,125.61
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	100,000.00	A PERSON	200,000.00		300,000.00
e. Unassigned/Unappropriated			A STATE OF THE PARTY OF THE PAR			
Reserve for Economic Uncertainties	9789	621,117.00	STREET, STREET	624,341.00	Tarres Services	633,958.00
2. Unassigned/Unappropriated	9790	893,647.76		1,111,742.80	THE SAME SEEDS	1,387,067.80
f. Total Components of Ending Fund Balance			THE STREET			
(Line D3f must agree with line D2)		2,093,890.41		2,415,209.41		2,800,151.41

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)	Coucs	(1)		(0)	MANUFACTOR OF STREET	(2)
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	621,117.00		624,341.00		633,958.00
c. Unassigned/Unappropriated	9790	893,647.80		1,111,742.80		1,387,067.80
d. Negative Restricted Ending Balances	9790	875,047.80		1,111,742.00		1,507,007.00
(Negative resources 2000-9999)	979Z	(0.04)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	313L	(0.04)		0.00		0.00
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	911,368.26		927,773.00		944,473.00
	9790	0.00		0.00		0.00
c. Unassigned/Unappropriated 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)	9790	2,426,133.02		2,663,856.80		2,965,498.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.62%	TO HOUSE HARRIES	17.07%		18.71%
F. RECOMMENDED RESERVES		15.0270		17.0778		
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):						
, <u></u>						
Special education pass-through funds			a radio la se			
(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				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
' -	neciactions)	557.98		557.00		557.00
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter	projections)	331.90		337.00	<b>夏里的李亮</b> 文章	337.00
3. Calculating the Reserves		15,527,922.97		15,608,525.00		15,848,941.00
a. Expenditures and Other Financing Uses (Line B11)	. 31-3					0.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	i No)	0.00		0.00		0,00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		15,527,922.97		15,608,525.00		15,848,941.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		621,116.92		624,341.00		633,957.64
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		621,116.92		624,341.00		633,957.64
						YES
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		163

# Summary of Interfund Activities

	Direct Costs		Indirect Costs		Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
11 GENERAL FUND			2.00					
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	220,000.00		
Fund Reconciliation 9I CHARTER SCHOOLS SPECIAL REVENUE FUND			1					
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 01 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail	Real Property Control			Training !				
Other Sources/Uses Detail Fund Reconciliation				ľ				
11 ADULT EDUCATION FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation								
2I CHILD DEVELOPMENT FUND Expenditure Detail	0.00	0.00	0.00	0.00			ESTACLA I	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 31 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	20 202 20	0.00		
Other Sources/Uses Detail Fund Reconciliation					20,000.00	0.00		
41 DEFERRED MAINTENANCE FUND	22.22	1121221		A CONTRACTOR		- 1		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation		11						
5I PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation  I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					200,000.00	0.00		
BI SCHOOL BUS EMISSIONS REDUCTION FUND						- 1		
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				1	0.00	0.00		
91 FOUNDATION SPECIAL REVENUE FUND			0.00	0.00		- 1		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation								REAL PROPERTY.
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS  Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 11 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
51 CAPITAL FACILITIES FUND						- 1		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
01 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail		0.00				- 1		
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation								
5I COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00				l l		
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation  OF SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS				A 1074 B 124		1		
Expenditure Detail	0.00	0.00						HERE THE
Other Sources/Uses Detail Fund Reconciliation		1		10 15 15 15 15 15 15 15 15 15 15 15 15 15	0.00	0.00		#20 TE 19.
91 CAP PROJ FUND FOR BLENDED COMPONENT UNITS		N 100 00 00 00 00 00 00 00 00 00 00 00 00				l l		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation		THE RESERVE OF			0.00	0.00		Mal Stell
11 BOND INTEREST AND REDEMPTION FUND Expenditure Detail						- 1		
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	BURNEY BURNEY	WAR THE REAL PROPERTY.						DE LISTA
21 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail	1 TO THE REAL PROPERTY.			PARTIE AND AND AND AND AND AND AND AND AND AND		- 1		
Other Sources/Uses Detail	A STREET		THE PERSON NAMED IN		0.00	0.00		Describe.
Fund Reconciliation 3I TAX OVERRIDE FUND	A							
Expenditure Detail	215 E			CONTRACTOR OF THE PARTY OF THE	200	900		
Other Sources/Uses Detail Fund Reconciliation	HERO DESIGNATION OF THE PERSON				0.00	0,00		
6I DEBT SERVICE FUND	RANGE SAG			7				
Expenditure Detail				No. of Contract of	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				h	0.00	0.00		
71 FOUNDATION PERMANENT FUND						1		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		A STATE OF
Fund Reconciliation				i i		0.00		
11 CAFETERIA ENTERPRISE FUND	0.00		0.00					Day Bridge
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation	1							

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

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	1		TOR ALL FORD					
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers in 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND		Î					TO SECURE OF THE PARTY OF THE P	NUMBER OF STREET
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			Children and control	The best to want the	0.00	0,00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND	1					- 1		
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		- 1			0.00	0.00		
Fund Reconciliation	i					- 1		
66I WAREHOUSE REVOLVING FUND	i	l	MARKA SECTION	SECTION SERVICES				
Expenditure Detail	0.00	0.00		NAME OF TAXABLE PARTY.		- 1		
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation	l i		AND STREET, STATE OF					
67I SELF-INSURANCE FUND				A SOUTH AND AND AND AND AND AND AND AND AND AND				
Expenditure Detail	0.00	0.00				- 1		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	The second second							
711 RETIREE BENEFIT FUND				STEEL SHAPE STORY				
Expenditure Detail	(40000000000000000000000000000000000000							
Other Sources/Uses Detail			En la la Pina la la la la la la la la la la la la la		0,00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			1			
Other Sources/Uses Detail	Control (Sec. )				0.00	STATE OF STREET		
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail	AREVET STATE	HARRIST STREET, STREET	CONTRACTOR OF THE			STORE SECTION		
Fund Reconciliation		Charles of Section		3010000	NO DE LA CONTRACTOR DE			
95I STUDENT BODY FUND				STATE OF THE PARTY	STREET, 19 10			
Expenditure Detail						STATE OF THE STATE		
Other Sources/Uses Detail					SHE SHE SHE	CONTRACTOR OF THE PARTY OF THE		
Fund Reconciliation		MODE IN NETWOOD IN		PAUL PROCESS	SEX PERSON IN COLUMN		MAN AND STREET	
TOTALS	0.00	0.00	0.00	0.00	220,000.00	220,000.00	CONTRACTOR OF STREET	