

## **2017-18 Unaudited Actuals Executive Summary**

Attached is the 2017-18 Unaudited Actuals Financial Report. This document is divided into the following sections:

- I. 2017-18 Unaudited Actuals.** The Unaudited Actuals reports of the financial status for fiscal year 2017-18. It provides the final revenues, expenditures and fund balance.
- II. 2018-19 Budget and Multi-Year Projections.** Updates to the 2018-19 budgets and the three years out are updated.
- III. Other Funds.** Cafeteria, Deferred Maintenance, Basic Aid Reserve, Building, and Developer's Fees are separate funds. The 2017-18 Unaudited Actuals and 2018-19 budgets are included in this section.

The State forms which include certification, forms for each of the district's funds are included after Other Funds Section.

### **I. 2017-18 UNAUDITED ACTUALS – Attachment A**

This section reports on the changes that have taken place since the June 2018 estimates. Attachment A shows the comparison between the District's general fund financials at Year End Actuals (column a) and the June Estimates (column b). (column c) shows the changes between the two.

#### **Fund Balance**

The unrestricted Fund Balance is estimated at \$100,419 -- an increase of \$285,005 from the June estimates to the Board. This increase is mainly due to savings from site and departmental budgets. Site and departmental heads have worked collaboratively with the business office to ensure efficient use of resources. Most of the increases are listed below:

#### **Revenues**

- Property Taxes and Lottery revenues increased by \$27,809.
- Local Income increased by net of \$2,503.  
Interest income and local donations increased by \$27,107.  
There was \$24,604 budgeted as income and Capital Outlay expenditures that did not occur until 2018-19.

## Expenses

- Salaries and Benefits: \$53,700 savings from timesheet payments.
- Utilities: \$23,880 Utilities came in lower than budgeted.
- Maintenance Repair: \$63,476 Approximately \$16,000 was budgeted for carpet replacement and plumbing services. However, these services occurred during the summer and therefore will be charged in the 2018-19 budgets. The difference of approximately \$47,000 was savings from the repairs budget.
- School site budget allocations: \$24,382 savings
- Special Education department: \$17,156 The County's SELPA paid for additional mental health costs due to available funds from the SELPA. Also, lower costs to other entities for special education services.
- Student Services department: \$10,360 savings
- Curriculum and Technology departments: \$50,946 Lower than expected network support costs, textbook adoption costs, decrease in summer professional development
- Transfer to the Food Services Program and Local Programs increased by (\$20,901).

**Staff is recommending that the savings be used to fully pay off the CalSTRS +2 Year Retirement Incentive obligation. This is a retirement incentive for 15 teachers and the obligation is to be repaid over 8 years. The balance as of 8/31/18 is \$287,254 plus annual interest of approximately 7.50%. Interest expense for the next two years is estimated at about \$35,000. This obligation is scheduled to be fully repaid in 2025-2026.**

Restricted fund balance has increased by \$109,447. This increase is mainly from the carryover of project funds from the PTO and PVSF, class overnight field trip funds, and State Restricted programs.

There is a transfer to the restricted funds for Routine Restricted Maintenance Account (RRMA) of \$451,408 consisting of custodian salaries, employee benefits, and contracted repairs and services. School districts are required to make a deposit in the maintenance account of 3% of the total general fund expenditures if they have received funds through the School Facility Program (SFP) over the last 20 years. Although PVSD did not receive funds from SFP it is prudent to set up a RRMA account.

**2017-18 Educational Protection Account Spending Plan:** Within the ballot language of the Governor's tax initiative, Proposition 30, districts in the State were guaranteed \$200 per ADA from the Education Protection Account (EPA). The District received \$121,250 in EPA funding. One of the requirements upon acceptance of this funding is for the Board to approve a spending plan for 2017-18. As these funds are required to be spent on non-administrative costs, staff has funded approximately 1.0 FTE certificated teaching staff with this funding.

## **II. 2018-19 BUDGET AND MULTI-YEAR PROJECTIONS – Attachment B**

Since the District's budget adoption in June, the State has adopted its own budget, updated 2018-19 property tax growth estimates from the San Mateo County Assessor's Office, changes in District's staffing, the books for 2017-18 are closed and unaudited actual balances are available. These changes are reflected in the multi-year projections on **Attachment B**. Staff will present a detailed review of the 2018-19 line-item budget at the first interim in December 2018.

In the meantime, the following are changes included in the 2018-19 budgets:

- In the May Revise, the Governor has proposed \$344 per ADA for the one-time discretionary funds. However, the enacted budget has reduced to \$184 per ADA. This is approximately \$102,807 of additional one time revenues to the PVSD. This amount was not included in the district's adopted budget.
- In August, the 2017-18 final property tax revenue closed out at \$10,940,580. This amount is \$17,102 more than projected in June. For 2018-19, the San Mateo County Assessor's office estimate the assessed valuation growth of 5.54% in the August estimates. The District is using a growth of 5.25% as there could be pending settlements and appeals with the Assessor's office. This is an increase of 1.0% (or \$120,983) over the Adopted Budget in June. It is important to remember that we will not know the final property tax revenue for 2018-19 until July 2019, after the end of that fiscal year.
- Since budget adoption, there have been three additional employee resignations:
  - 1.0 FTE Special Education teacher
  - 0.73 FTE Paraeducator I
  - 1.0 FTE Director of Learning & Innovation

With declining enrollment and some flexibility within our instructional schedule, the District will not need to fill these vacancies in 2018-19. Staffing levels will be revisited and the structure evaluated, and necessary changes will be identified. The projection assumes reconfiguring the functions of the Director of Learning & Innovation position in 2019-20.

Staff recommends setting aside some of the fund balance for the following:

Restore Deferred Maintenance Fund (Fund 14): \$265,000

Furniture and Equipment Refresh: \$100,000

An updated three-year multi-year projection is included to reflect the changes mentioned above.

### **III. OTHER FUNDS – Attachment C**

The final revenues and expenditures for the Other Funds are included in this section. In addition, the new 2017-18 ending fund balance has been carried forward to the 2018-19 budget report.

Portola Valley School District  
Unaudited Actuals - General Fund  
2017-18

ATTACHMENT A

9/1/2018

(a)

(b)

HRMA  
Transfer

Description	Object Code	2017-18 End of Year Actual			2017-18 June Estimates			(c)		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Revenue Detail</b>										
LCF Sources	8011, 8096	537,947	295,779	831,726	535,136	289,439	824,575	2,811	6,340	9,151
Property Taxes Revenues	8019, 844X	10,940,580	-	10,940,580	10,923,478	-	10,923,478	17,102	-	17,102
Federal Revenues	8100-8299	-	109,869	109,869	-	106,866	106,866	-	3,003	3,003
State Revenues STRS on-behalf [pmgs]	8300-8399	-	559,219	559,219	-	559,219	559,219	-	-	-
State Revenues, Other	8300-8399	201,869	38,478	242,347	195,973	29,717	225,690	7,896	8,761	16,657
Other Local Revenues	8600-8799	2,542,073	376,446	2,918,519	2,539,370	273,663	2,813,233	2,503	52,783	55,286
<b>Total Revenues</b>		14,224,469	1,219,791	15,444,260	14,194,157	1,258,904	15,453,061	30,312	70,857	101,199
<b>Expenditure Detail</b>										
Certificated Salaries	1000-1999	5,683,422	760,461	6,443,883	5,915,559	757,462	6,673,021	(32,137)	2,999	(29,138)
Classified Salaries	2000-2999	1,412,558	512,559	1,924,917	1,541,690	373,823	1,915,513	(129,332)	138,736	9,404
Employee Benefits	3000-3999	2,510,028	413,928	2,943,956	2,581,276	368,785	2,940,061	(51,248)	55,143	3,895
Employee Benefits-CaJSTRS on behalf	3000-3999	-	559,219	559,219	-	559,219	559,219	-	-	-
Books and Supplies	4000-4999	457,508	-	574,268	504,003	150,411	654,414	(46,495)	(33,651)	(80,146)
Services, Other Operating Expenses	5000-5999	1,007,087	615,565	1,622,652	1,424,116	353,818	1,777,934	(417,929)	261,747	(155,282)
Capital Outlay	6000-6999	265,763	-	265,763	290,367	-	290,367	(24,604)	-	(24,604)
Other Outgo (excluding FC)	7000-7299	281,241	209,834	491,075	290,241	213,305	503,546	(9,000)	(3,471)	(12,471)
Other Outgo	7300-7399	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		11,837,467	3,184,336	15,025,733	12,547,252	2,766,823	15,314,075	(769,345)	421,583	(285,342)
<b>Excess / (Deficiency)</b>		2,387,002	(1,154,515)	522,577	1,646,905	(1,507,919)	118,986	740,157	(350,616)	389,541
<b>Other Financing Sources/Uses</b>										
Transfers In	8900-8929	300,000	-	300,000	-	300,000	-	-	-	-
Transfer Out	7600-7629	(618,662)	-	(618,662)	(609,292)	-	(609,292)	(9,370)	-	(9,370)
Contributions to Special Education Program	8930-8999	(1,496,116)	1,496,516	-	(1,513,672)	1,513,672	-	17,156	(17,156)	-
Contributions to Routine Restricted Maintenance	(451,466)	451,466	-	-	(451,408)	-	(451,408)	-	-	-
Contributions to Other Restricted Programs	(20,057)	20,057	-	-	(8,527)	8,527	-	(11,531)	11,530	(1)
<b>Total, Other Sources/Uses</b>		(2,264,633)	1,987,981	(318,652)	(1,831,491)	1,572,199	(309,297)	(455,153)	445,732	(9,371)
<b>Net Inc/Dcr to Fund Balance</b>		100,419	109,446	209,865	(184,586)	14,280	(170,306)	285,005	95,166	180,170
Beginning Fund Balance		1,052,078	416,639	1,468,717	1,052,078	416,639	1,468,717	-	-	-
Adjustment of Prior Year Fund Balance		(111,660)	(111,660)	(111,660)	(111,660)	(111,660)	(111,660)	-	-	-
<b>Ending Balance, June 30</b>		1,041,416	576,006	1,647,522	756,432	430,919	1,187,251	285,005	95,166	380,170
<b>Components of Ending Fund Balance</b>										
Restricted: Federal/State/Local Programs		526,085	-	-	-	-	-	95,166	-	-
Assigned: CalSTRS Retirement Incentive Obligation		295,080	-	-	-	-	-	295,000	-	-
Assigned: To Restore Deferred Maintenance Fund		-	-	-	-	-	-	-	-	-
Assigned: Furniture and Fixture Refresh		-	-	-	-	-	-	-	-	-
Reserved for Economic Uncertainty		625,776	-	-	-	-	-	37,585	-	-
<b>Total Restricted/Assigned/Reserved</b>		1,446,861	-	-	-	-	-	1,019,110	427,751	-
Unassigned		120,661	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance - General Fund (01)</b>		1,567,522	-	-	-	-	-	1,187,551	380,170	-
Special Reserve Fund Balance (Fund 17)		699,368	-	-	-	-	-	-	-	-
Total Available Reserves (Fund 1 and 17)		1,445,804	-	-	-	-	-	695,338	4,030	-
Available Reserves %		9.12%	-	-	-	-	-	(5,965)	9.12%	-



**Portola Valley School District  
Other Funds  
2017-18 Unaudited Actuals**

**Attachment C**

**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):** records repairs, improvements and renovation expenditures to school buildings and classrooms. The District incurred such expenditures in 2017-18 from water intrusion and mold damages to certain buildings at Corte Madera School. The District has a bond measure on the November 2018 election. Should the bond passes, funds will be used to reimburse the District for repairs work completed in 2017-18. This fund keeps track of all major repairs and renovations to our school buildings and classrooms.

**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 2017-18:

2017-18 Unaudited Actuals	Cafeteria Fund 13	Deferred Maintenance Fund 14	Special Reserve Fund 17	Building Fund Fund 21	Capital Facilities Fund 25
<b>REVENUES</b>					
Federal Sources	28,872				
Other State Sources	1,748				
Other Local Sources	89,187	1,619	6,030	(201)	139,341
Transfers-in From Other Funds	19,136	35,410	564,116		
<b>TOTAL OPERATING REVENUE</b>	<b>138,943</b>	<b>37,029</b>	<b>570,146</b>	<b>(201)</b>	<b>139,341</b>
<b>EXPENSES</b>					
Classified Salaries	-				
Employee Benefits	-				
Supplies/Materials	3,855				
Services and Other Operating Expenses	137,834	263,765		9,285	203,819
Capital Outlay				36,300	84,090
Transfer-out to Other Funds			300,000		
<b>TOTAL OPERATING EXPENSE</b>	<b>141,689</b>	<b>263,765</b>	<b>300,000</b>	<b>45,585</b>	<b>287,909</b>
<b>Revenues over (under) Expenses</b>	<b>(2,746)</b>	<b>(226,736)</b>	<b>270,146</b>	<b>(45,786)</b>	<b>(148,568)</b>
<b>Beginning Fund Balance</b>	<b>3,017</b>	<b>323,690</b>	<b>429,222</b>	<b>-</b>	<b>265,946</b>
<b>Ending Fund Balance</b>	<b>271</b>	<b>96,954</b>	<b>699,368</b>	<b>(45,786)</b>	<b>117,378</b>

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

2018-19 Adopted Budget	Cafeteria Fund 13	Deferred Maintenance Fund 14	Special Reserve Fund 17	Building Fund Fund 21	Capital Facilities Fund 25
<b>REVENUES</b>					
Federal Sources	29,760				
Other State Sources	1,600				
Other Local Sources	103,100	1,000	2,000	-	81,000
Transfers-in From Other Funds	11,660	265,000	-		
<b>TOTAL OPERATING REVENUE</b>	<b>146,120</b>	<b>266,000</b>	<b>2,000</b>	<b>-</b>	<b>81,000</b>
<b>EXPENSES</b>					
Classified Salaries					
Employee Benefits					
Supplies/Materials	3,325				
Services and Other Operating Expenses	142,795	50,000		-	-
Capital Outlay				-	-
Transfer-out to Other Funds	-		-		
<b>TOTAL OPERATING EXPENSE</b>	<b>146,120</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues over (under) Expenses</b>	<b>-</b>	<b>216,000</b>	<b>2,000</b>	<b>-</b>	<b>81,000</b>
<b>Beginning Fund Balance</b>	<b>271</b>	<b>96,954</b>	<b>699,368</b>	<b>(45,786)</b>	<b>117,378</b>
<b>Ending Fund Balance</b>	<b>271</b>	<b>312,954</b>	<b>701,368</b>	<b>(45,786)</b>	<b>198,378</b>

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:		
		2017-18	2018-19	Unaudited Budget Actuals
01	General Fund/County School Service Fund		GS	GS
09	Charter Schools Special Revenue Fund			
10	Special Education Pass-Through Fund			
11	Adult Education Fund			
12	Child Development Fund			
13	Cafeteria Special Revenue Fund		G	G
14	Deferred Maintenance Fund		G	G
15	Pupil Transportation Equipment Fund			
17	Special Reserve Fund for Other Than Capital Outlay Projects		G	G
18	School Bus Emissions Reduction Fund			
19	Foundation Special Revenue Fund			
20	Special Reserve Fund for Postemployment Benefits			
21	Building Fund		G	G
25	Capital Facilities Fund		G	G
30	State School Building Lease-Purchase Fund			
35	County School Facilities Fund			
40	Special Reserve Fund for Capital Outlay Projects			
49	Capital Project Fund for Blended Component Units			
51	Bond Interest and Redemption Fund		G	G
52	Debt Service Fund for Blended Component Units			
53	Tax Override Fund		G	
56	Debt Service Fund			
57	Foundation Permanent Fund			
61	Cafeteria Enterprise Fund			
62	Charter Schools Enterprise Fund			
63	Other Enterprise Fund			
66	Warehouse Revolving Fund			
67	Self-Insurance Fund			
71	Retiree Benefit Fund			
73	Foundation Private-Purpose Trust Fund			
76	Warrant/Pass-Through Fund			
95	Student Body Fund			
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)			
95A	Changes in Assets and Liabilities (Student Body)			
A	Average Daily Attendance		S	S
ASSET	Schedule of Capital Assets		S	
CA	Unaudited Actuals Certification		S	
CAT	Schedule for Categoricals		S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals		GS	
CHG	Change Order Form			
DEBT	Schedule of Long-Term Liabilities		S	
ESMOE	Every Student Succeeds Act Maintenance of Effort		GS	
GANN	Appropriations Limit Calculations		GS	GS
ICR	Indirect Cost Rate Worksheet		GS	
L	Lottery Report		GS	
PCRAF	Program Cost Report Schedule of Allocation Factors		GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:		
		2017-18	2018-19	Unaudited Budget Actuals
PCR	Program Cost Report			GS
SEA	Special Education Revenue Allocations		S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S	S
SIAA	Summary of Interfund Activities - Actuals			G

# Fund 01: General Fund

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources	8010-8099	11,478,527.59	295,779.48	11,774,307.07	11,900,378.00	289,439.00	12,189,815.00	3.5%	
2) Federal Revenue	8100-8299	0.00	109,868.79	109,868.79	0.00	106,866.00	106,866.00	-2.7%	
3) Other State Revenue	8300-8599	203,868.18	597,696.79	801,564.97	106,770.00	590,328.00	697,098.00	+13.0%	
4) Other Local Revenue	8600-8799	2,542,072.49	325,452.15	2,867,524.64	2,207,304.00	59,300.00	2,266,604.00	+21.0%	
<b>5) TOTAL, REVENUES</b>		<b>14,224,468.26</b>	<b>1,328,797.21</b>	<b>15,553,265.47</b>	<b>14,214,450.00</b>	<b>1,045,933.00</b>	<b>15,280,383.00</b>	<b>-1.9%</b>	
<b>B. EXPENDITURES</b>									
1) Certificated Salaries	1000-1999	5,883,422.84	760,461.28	6,643,883.92	5,989,816.00	782,435.10	6,752,051.10	1.6%	
2) Classified Salaries	2000-2999	1,412,357.34	512,556.51	1,924,915.85	1,402,840.00	556,275.00	1,958,915.00	1.6%	
3) Employee Benefits	3000-3999	2,530,027.97	973,146.94	3,503,174.91	2,757,499.00	1,028,168.00	3,783,667.00	+8.0%	
4) Books and Supplies	4000-4999	457,508.49	116,760.13	574,268.62	552,078.00	36,444.00	588,520.00	2.5%	
5) Services and Other Operating Expenditures	5000-5999	1,007,088.35	615,564.78	1,622,651.13	1,217,733.00	597,844.90	1,815,577.90	+11.9%	
6) Capital Outlay	6000-6999	265,763.49	0.00	265,763.49	0.00	0.00	0.00	-100.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	281,240.10	209,833.42	491,073.52	280,816.00	129,994.00	410,810.00	+16.4%	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>9) TOTAL, EXPENDITURES</b>		<b>11,837,406.38</b>	<b>3,188,325.06</b>	<b>15,025,731.44</b>	<b>12,200,160.00</b>	<b>3,109,161.00</b>	<b>15,309,341.00</b>	<b>1.9%</b>	
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A3 - B9)</b>									
		<b>2,387,061.88</b>	<b>(1,850,527.85)</b>	<b>527,534.03</b>	<b>2,014,270.00</b>	<b>(2,063,228.00)</b>	<b>(48,958.00)</b>	<b>-109.3%</b>	
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929	300,000.38	0.00	300,000.38	0.00	0.00	0.00	-100.0%	
b) Transfers Out	7600-7629	618,661.74	0.00	618,661.74	11,660.00	0.00	11,660.00	+95.1%	
2) Other Sources/Uses									
a) Sources	8930-8979	0.00	993.13	993.13	0.00	0.00	0.00	-100.0%	
b) Uses	7830-7899	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions	8980-8999	(1,967,980.74)	1,967,980.74	0.00	(2,067,242.00)	2,067,242.00	0.00	0.0%	
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>		<b>(2,288,842.10)</b>	<b>1,968,973.67</b>	<b>(317,668.23)</b>	<b>(2,078,902.00)</b>	<b>2,087,242.00</b>	<b>(11,680.00)</b>	<b>-96.3%</b>	

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,419.78	109,448.02	209,865.80	(64,632.00)	4,014.00	(60,618.00)	-128.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9781		1,052,077.58	416,639.36	1,468,716.94	1,041,437.36	526,085.38	1,567,522.74	8.7%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,052,077.58	416,639.36	1,468,716.94	1,041,437.36	526,085.38	1,567,522.74	8.7%
d) Other Restatements	9795		(111,060.00)	0.00	(111,060.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			941,017.58	416,639.36	1,357,656.94	1,041,437.36	526,085.38	1,567,522.74	15.5%
2) Ending Balance, June 30 (E + F1e)			1,041,437.36	526,085.38	1,567,522.74	976,805.36	530,099.38	1,506,904.74	-3.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		35,926.80	10,808.00	46,734.80	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	515,277.38	515,277.38	0.00	530,099.38	530,099.38	2.9%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments	9780		295,000.00	0.00	295,000.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		625,776.17	0.00	625,776.17	600,143.00	0.00	600,143.00	-4.1%
Unassigned/Unappropriated Amount	9790		84,734.59	0.00	84,734.59	376,662.36	0.00	376,662.36	344.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury	9110		1,269,674.58	463,997.90	1,733,672.48				
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account	9130		0.00	0.00	0.00				
d) with Fiscal Agent/Trustee	9135		831.09	27,458.08	28,287.17				
e) Collections Awaiting Deposit	9140		2,280.00	0.00	2,280.00				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable	9200		51,932.60	95,919.00	147,851.60				
4) Due from Grantor Government	9290		8,599.00	83,785.82	92,384.82				
5) Due from Other Funds	9310		50,000.00	0.00	50,000.00				
6) Stores	9320		0.00	0.00	0.00				
7) Prepaid Expenditures	9330		35,926.60	10,808.00	46,734.60				
8) Other Current Assets	9340		0.00	0.00	0.00				
9) <b>TOTAL, ASSETS</b>			<b>1,419,243.87</b>	<b>681,966.60</b>	<b>2,101,210.47</b>				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources	9490		0.00	0.00	0.00				
2) <b>TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				
<b>I. LIABILITIES</b>									
1) Accounts Payable	9500		368,436.77	155,881.22	524,317.99				
2) Due to Grantor Governments	9590		0.00	0.00	0.00				
3) Due to Other Funds	9610		9,369.74	0.00	9,369.74				
4) Current Loans	9640		0.00	0.00	0.00				
5) Unearned Revenue	9650		0.00	0.00	0.00				
6) <b>TOTAL, LIABILITIES</b>			<b>377,806.51</b>	<b>155,881.22</b>	<b>533,687.73</b>				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources	9690		0.00	0.00	0.00				
2) <b>TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,041,437.36	526,085.38	1,567,522.74				

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011		416,697.00	0.00	416,697.00	425,218.00	0.00	425,216.00	2.0%
Education Protection Account State Aid - Current Year	8012		121,250.00	0.00	121,250.00	112,320.00	0.00	112,320.00	-7.4%
State Aid - Prior Years	8019		(1,00)	0.00	(1,00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		45,005.65	0.00	45,005.65	45,006.00	0.00	45,006.00	0.0%
Timber Yield Tax	8022		374.96	0.00	374.96	362.00	0.00	362.00	-3.5%
Other Subventions/In-Lieu Taxes	8029		227.97	0.00	227.97	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes	8041		10,340,200.45	0.00	10,340,200.45	10,762,078.00	0.00	10,782,076.00	4.1%
Unsecured Roll Taxes	8042		555,393.74	0.00	555,393.74	555,394.00	0.00	555,394.00	0.0%
Prior Years' Taxes	8043		(620.57)	0.00	(620.57)	0.00	0.00	0.00	-100.0%
Supplemental Taxes	8044		(0.61)	0.00	(0.61)	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/899/1992)	8047		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>11,478,527.59</b>	<b>0.00</b>	<b>11,478,527.59</b>	<b>11,900,376.00</b>	<b>0.00</b>	<b>11,900,376.00</b>	<b>3.7%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	8097		0.00	295,779.48	295,779.48	0.00	289,439.00	289,439.00	-2.1%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>11,478,527.59</b>	<b>295,779.48</b>	<b>11,774,307.07</b>	<b>11,900,376.00</b>	<b>289,439.00</b>	<b>12,189,815.00</b>	<b>3.5%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	99,769.47	99,769.47	0.00	100,856.00	100,856.00	1.1%
Special Education Discretionary Grants	8182		0.00	10,099.32	10,099.32	0.00	8,010.00	8,010.00	-40.5%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		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	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>109,868.79</b>	<b>109,868.79</b>	<b>0.00</b>	<b>106,666.00</b>	<b>106,666.00</b>	<b>-2.7%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROCP Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	107,197.00	0.00	107,197.00	18,349.00	0.00	18,349.00	-82.9%
Lottery - Unrestricted and Instructional Materials		8560	94,782.00	36,472.68	131,254.68	56,521.00	28,544.00	115,385.00	-12.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,005.11	2,005.11		2,565.00	2,565.00	27.9%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,889.18	559,219.00	561,108.18	1,600.00	559,219.00	560,819.00	-0.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>203,868.18</b>	<b>597,898.79</b>	<b>801,564.97</b>	<b>106,770.00</b>	<b>590,328.00</b>	<b>697,098.00</b>	<b>-13.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes	8621		1,201,462.20	0.00	1,201,462.20	1,202,829.00	0.00	1,202,829.00	0.1%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Deficient Non-LCFF									
Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		52,946.62	0.00	52,946.62	48,500.00	0.00	48,500.00	-8.4%
Interest	8660		64,805.81	0.00	64,805.81	45,000.00	0.00	45,000.00	-30.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	61,181.39	61,181.39	0.00	59,300.00	59,300.00	-3.1%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		1,223,057.86	264,270.76	1,487,328.62	911,175.00	0.00	911,175.00	-38.7%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8781		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8782		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8703		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>2,542,072.49</b>	<b>325,452.15</b>	<b>2,867,524.64</b>	<b>2,207,304.00</b>	<b>59,300.00</b>	<b>2,266,604.00</b>	<b>-21.0%</b>
<b>TOTAL REVENUES</b>			<b>14,224,468.26</b>	<b>1,328,797.21</b>	<b>15,553,265.47</b>	<b>14,214,450.00</b>	<b>1,045,933.00</b>	<b>15,280,383.00</b>	<b>-1.9%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries	1100	4,770,772.69	484,668.04	5,255,440.73	4,856,664.00	455,710.00	5,312,574.00	1.5%	
Certificated Pupil Support Salaries	1200	181,729.40	126,550.66	308,280.06	183,600.00	129,460.10	313,060.10	1.6%	
Certificated Supervisors' and Administrators' Salaries	1300	855,916.15	167,880.08	1,023,596.23	871,583.00	171,765.00	1,043,348.00	1.8%	
Other Certificated Salaries	1900	75,004.40	1,562.50	76,566.90	77,569.00	5,500.00	83,069.00	8.5%	
<b>TOTAL, CERTIFICATED SALARIES</b>		<b>5,883,422.64</b>	<b>760,461.28</b>	<b>6,643,883.92</b>	<b>5,989,816.00</b>	<b>782,435.10</b>	<b>6,752,051.10</b>	<b>1.6%</b>	
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries	2100	152,975.48	394,711.99	547,687.47	146,770.00	360,530.00	507,300.00	-7.4%	
Classified Support Salaries	2200	228,756.70	117,775.34	346,532.04	226,446.00	195,745.00	422,191.00	21.8%	
Classified Supervisors' and Administrators' Salaries	2300	282,734.13	0.00	282,734.13	259,611.00	0.00	259,611.00	-8.2%	
Clerical, Technical and Office Salaries	2400	742,534.59	0.00	742,534.59	753,464.00	0.00	753,464.00	1.5%	
Other Classified Salaries	2900	5,356.44	71.18	5,427.62	18,349.00	0.00	16,349.00	201.2%	
<b>TOTAL, CLASSIFIED SALARIES</b>		<b>1,412,357.34</b>	<b>512,558.51</b>	<b>1,924,915.85</b>	<b>1,402,640.00</b>	<b>556,275.00</b>	<b>1,958,915.00</b>	<b>1.6%</b>	
<b>EMPLOYEE BENEFITS</b>									
STRS	3101-3102	838,097.98	661,847.89	1,499,945.87	954,399.00	672,507.00	1,626,906.00	8.5%	
PERS	3201-3202	244,140.94	91,248.62	335,389.56	279,333.00	117,233.00	396,566.00	18.2%	
OASDI/Medicare/Alternative	3301-3302	188,917.21	53,194.82	242,112.03	192,841.00	58,126.00	250,987.00	3.7%	
Health and Welfare Benefits	3401-3402	822,443.66	131,729.55	954,173.21	854,191.00	139,330.00	993,521.00	4.1%	
Unemployment Insurance	3501-3502	3,856.68	638.16	4,294.84	3,705.00	679.00	4,384.00	2.1%	
Workers' Compensation	3601-3602	78,896.63	13,789.09	92,665.72	125,948.00	14,566.00	140,514.00	51.6%	
OPEB, Allocated	3701-3702	92,872.58	0.00	92,872.58	63,920.00	0.00	83,920.00	-9.6%	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits	3901-3902	281,002.29	20,718.81	281,721.10	263,162.00	23,727.00	286,889.00	1.6%	
<b>TOTAL, EMPLOYEE BENEFITS</b>		<b>2,530,027.97</b>	<b>973,148.94</b>	<b>3,503,174.91</b>	<b>2,757,499.00</b>	<b>1,026,168.00</b>	<b>3,783,667.00</b>	<b>8.0%</b>	
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials	4100	24,552.60	21,239.14	45,791.74	112,960.00	28,544.00	141,504.00	209.0%	
Books and Other Reference Materials	4200	22,547.79	6,580.87	29,128.66	14,650.00	300.00	14,950.00	-48.7%	
Materials and Supplies	4300	259,379.04	67,810.62	327,189.66	334,466.00	7,800.00	342,086.00	4.5%	
Noncapitalized Equipment	4400	151,029.08	21,129.50	172,158.58	90,000.00	0.00	90,000.00	-47.7%	
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL, BOOKS AND SUPPLIES</b>		<b>457,508.49</b>	<b>116,760.13</b>	<b>574,268.62</b>	<b>552,076.00</b>	<b>36,444.00</b>	<b>588,520.00</b>	<b>2.5%</b>	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services	5100	9,000.00	158,646.34	165,646.34	4,500.00	148,500.00	153,000.00	-7.6%	
Travel and Conferences	5200	52,908.62	2,916.88	55,823.50	65,751.00	3,056.00	68,807.00	23.3%	
Dues and Memberships	5300	24,887.64	0.00	24,887.64	27,935.00	0.00	27,935.00	12.2%	
Insurance	5400 - 5450	40,228.00	0.00	40,228.00	42,658.00	0.00	42,658.00	6.0%	
Operations and Housekeeping Services	5500	124,005.22	0.00	124,005.22	156,885.00	0.00	156,885.00	26.5%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	102,005.58	301,264.78	403,270.36	84,375.00	361,000.00	445,375.00	10.4%	
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures	5800	593,392.00	154,738.78	748,128.78	719,757.00	85,288.90	805,045.90	7.6%	
Communications	5900	60,661.29	0.00	60,661.29	115,872.00	0.00	115,872.00	91.0%	
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>		<b>1,007,086.35</b>	<b>815,564.78</b>	<b>1,822,651.13</b>	<b>1,217,733.00</b>	<b>597,844.90</b>	<b>1,815,577.90</b>	<b>11.9%</b>	

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land	6100	0.00	0.00	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	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	265,783.49	0.00	265,783.49	0.00	0.00	0.00	0.00	-100.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>265,783.49</b>	<b>0.00</b>	<b>265,783.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements	7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141	0.00	133,392.34	133,392.34	0.00	65,994.00	65,994.00	65,994.00	-50.5%
Payments to County Offices	7142	21,000.00	76,441.08	97,441.08	20,000.00	64,000.00	64,000.00	64,000.00	-13.8%
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	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	0.00	0.0%
ROCP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221	0.00	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	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest	7438	118,540.64	0.00	118,540.64	110,000.00	0.00	110,000.00	110,000.00	-7.2%
Other Debt Service - Principal	7439	141,699.46	0.00	141,699.46	150,616.00	0.00	150,616.00	150,616.00	6.3%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>281,240.10</b>	<b>209,833.42</b>	<b>491,073.52</b>	<b>280,616.00</b>	<b>129,994.00</b>	<b>410,610.00</b>	<b>-16.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs	7310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>11,837,406.38</b>	<b>3,188,325.06</b>	<b>15,025,731.44</b>	<b>12,200,180.00</b>	<b>3,109,161.00</b>	<b>15,309,341.00</b>	<b>1.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund	8912		300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.38	0.00	0.38	0.00	0.00	0.00	-100.0%
<b>(e) TOTAL INTERFUND TRANSFERS IN</b>			<b>300,000.38</b>	<b>0.00</b>	<b>300,000.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		564,116.00	0.00	564,116.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		54,545.74	0.00	54,545.74	11,660.00	0.00	11,660.00	-78.6%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>			<b>618,661.74</b>	<b>0.00</b>	<b>618,661.74</b>	<b>11,660.00</b>	<b>0.00</b>	<b>11,660.00</b>	<b>-98.1%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments	8931		0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	993.13	993.13	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>			<b>0.00</b>	<b>993.13</b>	<b>993.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues	8980		(1,967,980.74)	1,967,980.74	0.00	(2,067,242.00)	2,067,242.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			<b>(1,967,980.74)</b>	<b>1,967,980.74</b>	<b>0.00</b>	<b>(2,067,242.00)</b>	<b>2,067,242.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(2,286,842.10)</b>	<b>1,968,973.87</b>	<b>(317,668.23)</b>	<b>(2,078,902.00)</b>	<b>2,067,242.00</b>	<b>(11,660.00)</b>	<b>-98.3%</b>

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	11,478,527.59	295,779.48	11,774,307.07	11,900,376.00	289,439.00	12,189,815.00	3.5%
2) Federal Revenue		8100-8299	0.00	106,868.79	106,868.79	0.00	106,868.00	106,868.00	-2.7%
3) Other State Revenue		8300-8599	203,868.18	597,696.79	801,564.97	106,770.00	590,328.00	697,098.00	-13.0%
4) Other Local Revenue		8600-8799	2,542,072.49	325,452.15	2,867,524.64	2,207,304.00	59,300.00	2,266,604.00	-21.0%
5) TOTAL, REVENUES			14,224,466.26	1,328,787.21	15,553,253.47	14,214,450.00	1,045,933.00	15,260,383.00	-1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		6,832,940.08	1,920,346.39	8,753,286.47	7,184,473.00	1,788,819.00	8,973,092.00	2.5%
2) Instruction - Related Services	2000-2999		1,912,685.36	290,308.54	2,202,993.90	2,081,815.00	285,158.00	2,346,773.00	6.5%
3) Pupil Services	3000-3999		482,104.30	271,411.69	753,515.99	478,401.00	278,638.00	757,039.00	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,506,262.13	27,050.00	1,533,312.13	1,488,146.00	7,778.00	1,495,922.00	-2.4%
8) Plant Services	8000-8999		770,249.25	409,375.02	1,239,624.27	871,644.00	638,976.00	1,310,620.00	5.7%
9) Other Outgo	9000-9999	Except 7600-7599	333,165.26	209,833.42	542,998.68	295,901.00	129,994.00	425,895.00	-21.6%
10) TOTAL, EXPENDITURES			11,837,406.38	3,188,325.06	15,025,731.44	12,200,180.00	3,109,161.00	15,309,341.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			2,387,061.88	(1,859,527.85)	527,534.03	2,014,270.00	(2,063,228.00)	(48,958.00)	-109.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Intertfund Transfers									
a) Transfers In		8900-8929	300,000.38	0.00	300,000.38	0.00	0.00	0.00	-100.0%
b) Transfers Out		7800-7829	818,681.74	0.00	818,681.74	11,860.00	0.00	11,860.00	-98.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	993.13	993.13	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,967,980.74)	1,967,980.74	0.00	(2,067,242.00)	2,067,242.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,286,842.10)	1,968,973.87	(317,668.23)	(2,076,902.00)	2,067,242.00	(11,860.00)	-98.3%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			100,419.78	109,446.02	209,865.80	(64,632.00)	4,014.00	(60,618.00)	-126.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	1,052,077.58	416,639.38	1,468,716.94	1,041,437.36	526,085.38	1,567,522.74	6.7%	
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		1,052,077.58	416,639.38	1,468,716.94	1,041,437.36	526,085.38	1,567,522.74	6.7%	
d) Other Restatements	9795	(111,060.00)	0.00	(111,060.00)	0.00	0.00	0.00	-100.0%	
e) Adjusted Beginning Balance (F1c + F1d)		941,017.58	416,639.38	1,357,656.94	1,041,437.36	526,085.38	1,567,522.74	15.5%	
2) Ending Balance, June 30 (E + F1e)		1,041,437.36	526,085.38	1,567,522.74	976,805.36	530,099.38	1,506,804.74	-3.9%	
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Prepaid Items	9713	35,926.80	10,808.00	46,734.80	0.00	0.00	0.00	-100.0%	
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Restricted	9740	0.00	515,277.38	515,277.38	0.00	530,099.38	530,099.38	2.9%	
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
d) Assigned									
Other Assignments (by Resource/Object)	9780	295,000.00	0.00	295,000.00	0.00	0.00	0.00	-100.0%	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789	625,776.17	0.00	625,776.17	600,143.00	0.00	600,143.00	-4.1%	
Unassigned/Unappropriated Amount	9790	84,734.59	0.00	84,734.59	376,662.36	0.00	376,662.36	344.5%	

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	50,618.00	50,618.00
6300	Lottery: Instructional Materials	32,689.26	32,689.26
9010	Other Restricted Local	431,970.12	446,792.12
<b>Total, Restricted Balance</b>		<b>515,277.38</b>	<b>530,099.38</b>

## Fund 13: Cafeteria Fund

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,872.39	29,760.00	3.1%
3) Other State Revenue		8300-8599	1,748.50	1,600.00	-8.5%
4) Other Local Revenue		8600-8799	89,186.71	103,100.00	15.6%
<b>5) TOTAL, REVENUES</b>			<b>119,807.60</b>	<b>134,460.00</b>	<b>12.2%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,655.25	3,325.00	-13.8%
5) Services and Other Operating Expenditures		5000-5999	137,834.33	142,795.00	3.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>141,689.58</b>	<b>146,120.00</b>	<b>3.1%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(21,881.98)	(11,660.00)	-46.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,135.74	11,660.00	-39.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>19,135.74</b>	<b>11,660.00</b>	<b>-39.1%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,746.24)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,016.93	270.69	-91.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,016.93	270.69	-91.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,016.93	270.69	-91.0%
2) Ending Balance, June 30 (E + F1e)			270.69	270.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		270.69	3,290.69	1115.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	(3,020.00)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		743.92		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		3,751.19		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		9,369.74		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			13,864.85		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		6,246.02		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		7,348.14		
6) TOTAL, LIABILITIES			13,594.16		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			270.69		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs	8220		28,872.39	29,760.00	3.1%
Donated Food Commodities	8221		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>28,872.39</b>	<b>29,760.00</b>	<b>3.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs	8520		1,748.50	1,600.00	-8.5%
All Other State Revenue	8590		0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,748.50</b>	<b>1,600.00</b>	<b>-8.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		19.94	100.00	401.5%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		89,166.77	103,000.00	15.5%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>89,166.71</b>	<b>103,100.00</b>	<b>15.6%</b>
<b>TOTAL, REVENUES</b>			<b>119,807.60</b>	<b>134,460.00</b>	<b>12.2%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		3,855.25	3,325.00	-13.8%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
Food	4700		0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,855.25	3,325.00	-13.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		134,961.90	139,720.00	3.5%
Travel and Conferences	5200		0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		2,672.43	3,075.00	7.1%
Communications	5900		0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>137,834.33</b>	<b>142,795.00</b>	<b>3.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>141,689.58</b>	<b>146,120.00</b>	<b>3.1%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund	8916		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		19,135.74	11,660.00	-39.1%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			19,135.74	11,660.00	-39.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			19,135.74	11,660.00	-39.1%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,872.39	29,760.00	3.1%
3) Other State Revenue		8300-8599	1,748.50	1,600.00	-8.5%
4) Other Local Revenue		8600-8799	89,186.71	103,100.00	15.6%
<b>5) TOTAL, REVENUES</b>			<b>119,807.60</b>	<b>134,460.00</b>	<b>12.2%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		141,689.58	146,120.00	3.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>141,689.58</b>	<b>146,120.00</b>	<b>3.1%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(21,881.98)	(11,660.00)	-48.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8928	19,135.74	11,660.00	-39.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>19,135.74</b>	<b>11,660.00</b>	<b>-39.1%</b>

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,746.24)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,016.93	270.69	-91.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,016.93	270.69	-91.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,016.93	270.69	-91.0%
2) Ending Balance, June 30 (E + F1e)			270.69	270.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		270.69	3,290.69	1115.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	(3,020.00)	New

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I)	270.69	3,290.69
<b>Total, Restricted Balance</b>		<b>270.69</b>	<b>3,290.69</b>

## Fund 14: Deferred Maintenance

Description	Resource Codes	Object Codes	2017-18	2018-19	Percent Difference
			Unaudited Actuals	Budget	
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,619.45	1,000.00	-38.3%
<b>5) TOTAL, REVENUES</b>			<b>1,619.45</b>	<b>1,000.00</b>	<b>-38.3%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	263,764.65	50,000.00	-81.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>263,764.65</b>	<b>50,000.00</b>	<b>-81.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(262,145.20)	(49,000.00)	-81.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,410.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>35,410.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(226,735.20)	(49,000.00)	-78.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		323,690.14	96,954.94	-70.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,690.14	96,954.94	-70.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,690.14	96,954.94	-70.0%
2) Ending Balance, June 30 (E + F1e)			96,954.94	47,954.94	-50.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		96,954.94	47,954.94	-50.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		96,683.54		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		271.40		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
<b>9) TOTAL, ASSETS</b>			<b>96,954.94</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
<b>6) TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)				<b>96,954.94</b>	

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue	8590		0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8680		1,619.45	1,000.00	-38.3%
Net Increase (Decrease) in the Fair Value of Investments	8682		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,619.45	1,000.00	-38.3%
<b>TOTAL, REVENUES</b>			1,619.45	1,000.00	-38.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		263,764.65	50,000.00	-81.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>263,764.65</b>	<b>50,000.00</b>	<b>-81.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>263,764.65</b>	<b>50,000.00</b>	<b>-81.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		35,410.00	0.00	-100.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			35,410.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8985		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			35,410.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,619.45	1,000.00	-38.3%
<b>5) TOTAL, REVENUES</b>			<b>1,619.45</b>	<b>1,000.00</b>	<b>-38.3%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		263,764.65	50,000.00	-81.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>263,764.65</b>	<b>50,000.00</b>	<b>-81.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(262,145.20)	(49,000.00)	-81.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,410.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>35,410.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(226,735.20)	(49,000.00)	-78.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		323,690.14	96,954.94	-70.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,690.14	96,954.94	-70.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,690.14	96,954.94	-70.0%
2) Ending Balance, June 30 (E + F1e)			96,954.94	47,954.94	-50.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		96,954.94	47,954.94	-50.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Portola Valley Elementary  
San Mateo County

Unaudited Actuals  
Deferred Maintenance Fund  
Exhibit: Restricted Balance Detail

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Form 14

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

# Fund 17: Special Reserve Fund

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,030.42	2,000.00	-66.8%
<b>5) TOTAL, REVENUES</b>			<b>6,030.42</b>	<b>2,000.00</b>	<b>-66.8%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			<b>6,030.42</b>	<b>2,000.00</b>	<b>-66.8%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	564,116.00	0.00	-100.0%
b) Transfers Out		7600-7629	300,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>264,116.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			270,146.42	2,000.00	-89.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		429,221.84	699,368.26	62.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,221.84	699,368.26	62.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,221.84	699,368.26	62.9%
2) Ending Balance, June 30 (E + F1e)			699,368.26	701,368.28	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		699,368.26	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	701,368.26	New
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		697,447.81		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		1,920.65		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			699,368.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			699,368.26		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,030.42	2,000.00	-66.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,030.42</b>	<b>2,000.00</b>	<b>-66.8%</b>
<b>TOTAL, REVENUES</b>			<b>6,030.42</b>	<b>2,000.00</b>	<b>-66.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF	8912		564,116.00	0.00	-100.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>564,116.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF	7612		300,000.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>300,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>284,116.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,030.42	2,000.00	-66.8%
<b>5) TOTAL, REVENUES</b>			<b>6,030.42</b>	<b>2,000.00</b>	<b>-66.8%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7800-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>6,030.42</b>	<b>2,000.00</b>	<b>-66.8%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	564,116.00	0.00	-100.0%
b) Transfers Out		7600-7629	300,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>264,116.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			270,146.42	2,000.00	-99.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		429,221.84	699,368.26	62.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,221.84	699,368.26	62.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,221.84	699,368.26	62.9%
2) Ending Balance, June 30 (E + F1e)			699,368.26	701,368.26	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		699,368.26	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	701,368.26	New
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Portola Valley Elementary  
San Mateo County

Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Exhibit: Restricted Balance Detail

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Form 17

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

# Fund 21: Building Fund

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		(200.64)	0.00	-100.0%
<b>5) TOTAL, REVENUES</b>			<b>(200.64)</b>	<b>0.00</b>	<b>-100.0%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		9,285.00	0.00	-100.0%
6) Capital Outlay	6000-6999		36,300.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>45,585.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(45,785.64)</b>	<b>0.00</b>	<b>-100.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,785.64)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9781		0.00	(45,785.64)	New
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(45,785.64)	New
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(45,785.64)	New
2) Ending Balance, June 30 (E + F1e)			(45,785.64)	(45,785.64)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		(45,785.64)	(45,785.64)	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		4,392.95		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		(178.59)		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
<b>9) TOTAL, ASSETS</b>			<b>4,214.36</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		50,000.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
<b>6) TOTAL, LIABILITIES</b>			<b>50,000.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)				(45,785.64)	

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(200.64)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(200.64)	0.00	-100.0%
<b>TOTAL, REVENUES</b>			(200.64)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,900.00	0.00	-100.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures	5800		7,385.00	0.00	-100.0%
Communications	5900		0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,285.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		36,300.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>36,300.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>45,585.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds	8951		0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(200.64)	0.00	-100.0%
<b>5) TOTAL, REVENUES</b>			(200.64)	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,585.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			45,585.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(45,785.64)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,785.64)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	(45,785.64)	New
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(45,785.64)	New
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(45,785.64)	New
2) Ending Balance, June 30 (E + F1e)			(45,785.64)	(45,785.64)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		(45,785.64)	(45,785.64)	0.0%

Portola Valley Elementary  
San Mateo County

Unaudited Actuals  
Building Fund  
Exhibit: Restricted Balance Detail

41 68981 0000000  
Form 21

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00

## **Fund 25: Capital Facilities**

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,341.07	81,000.00	-41.9%
<b>5) TOTAL, REVENUES</b>			<b>139,341.07</b>	<b>81,000.00</b>	<b>-41.9%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	203,819.10	0.00	-100.0%
6) Capital Outlay		6000-6999	84,090.03	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>287,909.13</b>	<b>0.00</b>	<b>-100.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(148,568.06)	81,000.00	-154.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(148,568.06)	81,000.00	-154.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		265,945.80	117,377.74	-55.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			265,945.80	117,377.74	-55.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			265,945.80	117,377.74	-55.9%
2) Ending Balance, June 30 (E + F1e)			117,377.74	198,377.74	69.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		117,377.74	198,377.74	69.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		125,145.21		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		9,258.19		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		4,671.19		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			139,074.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		21,696.85		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			21,696.85		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			117,377.74		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Other	8622		0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		2,458.79	1,000.00	-59.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		136,882.28	80,000.00	-41.8%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>139,341.07</b>	<b>81,000.00</b>	<b>-41.8%</b>
<b>TOTAL, REVENUES</b>			<b>139,341.07</b>	<b>81,000.00</b>	<b>-41.9%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	203,819.10	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>203,819.10</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	84,090.03	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>84,090.03</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>287,909.13</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lessee- Purchase of Land/Buildings	8853		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,341.07	81,000.00	-41.9%
<b>5) TOTAL, REVENUES</b>			<b>139,341.07</b>	<b>81,000.00</b>	<b>-41.9%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		143.88	0.00	-100.0%
8) Plant Services	8000-8999		287,765.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>287,908.13</b>	<b>0.00</b>	<b>-100.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>(148,568.06)</b>	<b>81,000.00</b>	<b>-154.5%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(148,568.06)	81,000.00	-154.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		265,945.80	117,377.74	-55.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			265,945.80	117,377.74	-55.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			265,945.80	117,377.74	-55.9%
2) Ending Balance, June 30 (E + F1e)			117,377.74	198,377.74	69.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		117,377.74	198,377.74	69.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

## Fund 51: GO Bond Debt

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		2,788.71	0.00	-100.0%
4) Other Local Revenue	8600-8799		1,351,469.06	0.00	-100.0%
<b>5) TOTAL, REVENUES</b>			<b>1,354,257.77</b>	<b>0.00</b>	<b>-100.0%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		1,314,766.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>1,314,766.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>39,491.77</b>	<b>0.00</b>	<b>-100.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>39,491.77</b>	<b>0.00</b>	<b>-100.0%</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,206,512.44	1,246,004.21	3.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,206,512.44	1,246,004.21	3.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,206,512.44	1,246,004.21	3.3%
2) Ending Balance, June 30 (E + F1e)			1,246,004.21	1,246,004.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,246,004.21	1,246,004.21	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9780		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		1,241,254.01		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		4,750.20		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			1,246,004.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,246,004.21		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,739.39	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	49.32	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,788.71	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	1,276,124.37	0.00	-100.0%
Unsecured Roll		8612	2,725.20	0.00	-100.0%
Prior Years' Taxes		8613	39.02	0.00	-100.0%
Supplemental Taxes		8614	39,298.45	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	9,575.21	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	23,706.81	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,351,469.06	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,354,257.77	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions	7433		835,000.00	0.00	-100.0%
Bond Interest and Other Service Charges	7434		479,766.00	0.00	-100.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,314,766.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,314,766.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund	7614		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,788.71	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,351,469.06	0.00	-100.0%
<b>5) TOTAL, REVENUES</b>			<b>1,354,257.77</b>	<b>0.00</b>	<b>-100.0%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7800-7699	1,314,766.00	0.00	-100.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>1,314,766.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>39,491.77</b>	<b>0.00</b>	<b>-100.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>39,491.77</b>	<b>0.00</b>	<b>-100.0%</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,206,512.44	1,246,004.21	3.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,206,512.44	1,246,004.21	3.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,206,512.44	1,246,004.21	3.3%
2) Ending Balance, June 30 (E + F1e)			1,246,004.21	1,246,004.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,246,004.21	1,246,004.21	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Portola Valley Elementary  
San Mateo County

Unaudited Actuals  
Bond Interest and Redemption Fund  
Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	1,246,004.21	1,246,004.21
<b>Total, Restricted Balance</b>		<b>1,246,004.21</b>	<b>1,246,004.21</b>

## **Fund 53: Tax Override**

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.38	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			(0.38)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(0.38)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.38	0.00	-100.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.38	0.00	-100.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.38	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
State School Building Repayment	7432		0.00	0.00	0.0%
Payments to Original District for Acquisition of Property	7436		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.38	0.00	-100.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.38	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
County School Bldg Aid	8981		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8985		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(0.38)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7800-7899	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7629	0.38	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			(0.38)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(0.38)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.38	0.00	-100.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.38	0.00	-100.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.38	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Portola Valley Elementary  
San Mateo County

Unaudited Actuals  
Tax Override Fund  
Exhibit: Restricted Balance Detail

41 68981 0000000  
Form 53

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00