Millbrae Elementary School District

Second Interim Report for Fiscal Year 2019-2020
Executive Summary

Board of Trustees
Ms. Maggie Musa, President of the Board
Mr. D. Don Revelo, Vice President of the Board
Mr. Frank Barbaro, Clerk of the Board
Ms. Lynne Ferrario, Board Member
Mr. Denis Fama, Board Member

Administration
Vahn Phayprasert, Superintendent
Dr. Conny Santa Cruz, Chief Business Official
Claire Beltrami, Assistant Superintendent of Educational Services
Tara Keith, Director of Student Services

Fiscal Year Budget Calendar (2019-20)

January 2019	Governor's release of State budget proposal for FY 2019-20 Review of staffing for FY 2019-20
February 2019	Board/Staff conducts budget study based on Governor's release
March 2019	Board/Staff review and adjust staffing levels for FY 2019-20
April 2019	Board may conduct additional budget study sessions
May 2019	Governor's release of State budget May Revise for FY 2019-20 Board/Staff conducts additional budget study sessions
June 2019	Board Adopts FY 2019-20 budget and LCAP Governor signs State Budget
July-August 2019	No later than 45 days after the Governor signs the annual Budget Act, the school district should make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.
September 2019	Board approval 2018-19 Unaudited Actuals
October 2019	First Interim cut off FY 2019-20
December 2019	Board approval First Interim FY 2019-20 Release of Auditor's Report for FY 2018-19
January 2020	Second Interim cut off FY 2019-20 Board approval of Auditor's Report for FY 2018-19
March 2020	**Board approval Second Interim for FY 2019-20**
July 2020	Business office staff begins year end closing 6/30/2020
September 2020	Board approval of FY 2019-20 Unaudited Actuals
December 2020	Release of Auditor's Report for 2019-20
January 2021	Board approval of Auditor's Report for FY 2019-20

The Second Interim Report

The Second Interim budget report is a snapshot in time of a local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year, as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the proposed State Budget and subsequent trailer bills, discuss changes from the First Interim budget report, adjust revenues and expenditures, and begin projecting the ending balances for your funds and resources. The Second Interim report covers the period of time from July 1 through January 31, and must be submitted to the county office of education no later than March 16 (Education Code Section [EC §] 42131 allows a one-day extension as March 15 falls on a Sunday.)

Education Code 42300 requires California school districts to report its financial data twice a year. The report is referred to as the "Interim Report."

The First Interim Report shall reflect changes to the board approved budget from

- July 1, 2019 through October 31, 2019

The Second Interim Report shall reflect changes to the board approved budget from

- **July 1, 2019 through January 31, 2020.**

The objectives of the reports are:

- To provide a review of the District's financial condition at periodic intervals during the fiscal year.
- To provide a status report to the Board of Education and the public of the financial condition of the District
- To determine necessary budget revisions as a result of current or projected financial information.

For each Interim Report, the District must use Multi Year Projections to certify one of the following:

Positive Certification	Qualified Certification	Negative Certification
The District **WILL MEET** their financial obligations for the current and two subsequent fiscal years.	The District **MAY NOT MEET** their financial obligations for the current or two subsequent fiscal years.	The District **WILL BE UNABLE TO MEET** their financial obligations for the remainder of the current fiscal years based upon current projections (not meeting reser in the current fiscal year or negative fund balance in any year).

Financial Report Information

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) utilize the Standardized Account Code Structure (SACS). Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting is organized and operating on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other fiscal resources, together with all related liabilities and residual equities or balances, and changes therein,

which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
General Fund (Fund 01): The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted funds.
General Fund, Unrestricted: General Fund Unrestricted is to account for projects and activities that are funded with unrestricted revenues.
General Fund, Restricted: General Fund, Restricted, is to account for projects and activities that are funded by external revenue sources that are legally restricted or restricted by the grantor for specific purposes.

The Millbrae School District received additional property taxes due to an increase in supplemental taxes for FY 19/20. With the increase in property taxes and a decrease in ADA from declining enrollment, the District is estimating a shift to Basic Aid Status as a result of a 1-Time increase in property tax revenue. For FY 20/21 the District anticipates to flip back to LCFF with the loss of supplemental property taxes. In addition, for FY 21/22 the District will continue to budget property taxes as LCFF funded district.

General Fund Revenues: $27,624,865.00

(Unrestricted $18,586,937.00; Restricted $1,202,681.00)

General Fund- Unrestricted /Restricted	Object Codes	Unrestricted	Restricted	Total Combined	%
LCFF Sources	8010-8099	$ 21,228,478.00	$ 1,202,681.00	$ 22,431,159.00	81.20%
Federal revenues	8100-8299	$ -	$ 788,560.00	$ 788,560.00	2.85%
Other State Revenues	8300-8599	$ 553,056.00	$ 1,541,681.00	$ 2,094,737.00	7.58%
Other Local Revenue	8600-8799	$ 622,423.00	$ 1,601,668.00	$ 2,224,091.00	8.05%
Transfers In	8900-8929	$ 86,298.00	$ -	$ 86,298.00	0.31%
Contributions		$ (3,903,318.00)	$ 3,903,318.00	$ -	0.00%
Total Revenues		**$ 18,586,937.00**	**$ 9,037,908.00**	**$ 27,624,845.00**	100.00%

Local Control Funding Formula (LCFF) Revenue Sources (Object 8010-8099) $22,431,159.00
(Unrestricted $21,228,478.00; Restricted $1,202,681.00)

LCFF revenue sources represent 81.20% of the total General Fund revenues. It is the primary source of revenue for the District. The unrestricted portion represents the estimated Principal Apportionment (P2 Average Daily Attendance) using the LCFF funding components by grade level. LCFF includes State Aid, property taxes and Proposition 30 (Education Protection Account) funding. The Restricted portion of the LCFF funding pertains to the funding distributed to Special Education. LCFF funding sources reflects an overall increase from 1st Interim of $934,265 due to the following:
Unrestricted :

- Increase ($934,265) for property tax increase (Basic Aid Status) increased in State Aid/ EPA min. guarantee.

Federal Revenue (Object 8100-8299) $788,560.00

Federal Revenue represents 2.85% of the total General Fund revenues. It includes funding for Special Education in the amount of $448,171; Title I of $190,965; Title II of $38,493, and Title III of $100,244. Total federal revenue increased $13,570 from 1st Interim due to the following:

Unrestricted: N/A
Restricted:

- Increased $10,687 Title IV (4127) 19/20 entitlement
- Increased $2890 IDEA (3311) Adjusted for PY carryover
- Decreased $7 Title II (4035) revised entitlement

Other State Revenue (Object 8300-8599) $2,094,737
(Unrestricted $553,056; Restricted $1,541,681)

Other State Revenue represents 7.58% of the total General Fund revenues, and includes Lottery Funding (Unrestricted/Restricted), Mandated Cost Reimbursement, ASES Program, STRS on behalf, Special Ed Funding, and Special Ed Preschool Funding (2019-20 new allocation $9010/Pre-K). Other State Revenue reflects an overall increase of $ 26,610 which is mainly due to the following:

Unrestricted:

- Increase $8,201 Lottery allocation for prior year ADA/Revenue adjustments

Restricted:

- Increased $12,409 Lottery (6300) for py ADA/revenue adjustments
- Increased $6,000 for Tupe (6690) entitlement

Other Local Revenue (Object 8600-8799); $ 2,224,091
(Unrestricted $622,423; Restricted $1,601,668)

Other Local Revenue represents 8.05% of total General Fund revenues. The unrestricted revenue includes facility rental, Interest Income, leased site revenue, and retiree reimbursement revenue. Restricted local revenue includes revenue from Parcel Tax Revenue, Millbrae Education Foundation, Peninsula Chinese Business Association, County Academic Center grant and other local site donations and grants. Other Local Revenue reflects an overall decrease of $ (24,092)

Unrestricted:

- Decreased $85,000 - Interest income due to cash flow from LCFF vs Basic Aid
- Increase $ 10,519 additional facility rentals
- Decrease $820 changes in retiree health and welfare

Restricted:

- Increased $9314 for site donations
- Increased $1669 for Philanthropic grant
- Increased $16260 for Meadows Spell a Thon Donations
- Increased $2000 for teacher donations
- Increased $5,000 for donations from Rotary
- Increased $15,000 GH Site donations (J.Martin)
- Increased $866 for 5th grade site donations

- Increased $100 for T.Gallagher donations
- Increased $1000 for Silicon Valley Community Foundation donation

Transfers In (Object 8900-8929) $86,298

Transfers In represents .32% of the total General Fund revenues. This transfer represents transfer of interest from Special Reserve Fund (Fund 40) to the General Fund.

General Fund Expenditures: $27,364,293

(Unrestricted $18,244,444; Restricted $9,119,849)

General Fund- Unrestricted /Restricted	Object Codes	Unrestricted	Restricted	Total Combined	%
Certificated Salaries	1000-1999	$ 9,923,073.00	$ 2,688,660.00	$ 12,611,733.00	46.09%
Classified Salaries	2000-2999	$ 2,253,636.00	$ 1,377,165.00	$ 3,630,801.00	13.27%
Employee Benefits	3000-3999	$ 4,349,302.00	$ 2,482,737.00	$ 6,832,039.00	24.97%
Books & Supplies	4000-4999	$ 376,735.00	$ 383,767.00	$ 760,502.00	2.78%
Services & Other Operating	5000-5999	$ 1,330,499.00	$ 1,500,852.00	$ 2,831,351.00	10.35%
Capital Outlay	6000-6999	$ -	$ 6,554.00	$ 6,554.00	0.02%
Transfer of Direct Charges	7100-7499	$ 41,523.00	$ 663,790.00	$ 705,313.00	2.58%
Other Outgo-Indirect Charges	7300-7399	$ (50,324.00)	$ 16,324.00	$ (34,000.00)	-0.12%
Transfers Out	7600-7629	$ 20,000.00	$ -	$ 20,000.00	0.07%
Total Expenditures		**$ 18,244,444.00**	**$ 9,119,849.00**	**$ 27,364,293.00**	100.00%

Certificated Salaries (Object 1000-1999) $12,611,733
(Unrestricted $9,923,073; Restricted $2,688,660)

Certificated Salaries, including administrative staff positions, require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 46.09% of the total General Fund expenditures; approximately 78% of the total certificated positions are funded by unrestricted funds and 22% of the total positions are funded by restricted funds.

Unrestricted:

- Increase in Certificated Salary of $336,116 (2%,1% off)
- Increased $16,150 for Taylor Music LT sub
- Decreased $604 (Prof Dev, LOA,Missed prep)

Restricted:

- Increased $2,166 Title I (3010) for certificated salary increase (2%,1%)
- Increased $1,123 Title III (4203) certificated salary increase (2%,1%)
- Increased $3,770 Tupe (6690) salaries updated for allocation
- Increased $11,276 (Res 9020) for MEF certificated salary increase (2%,1%)
- Decreased $11,957 spec ed (6500) for LOA - reallocated to contracted services

Classified Salaries (Object 2000-299) $3,630,801
(Unrestricted $2,253,636; Restricted $1,377,165)

Classified Salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are Chief Business Official, Administrative Assistant, Administrative Secretary, Attendance Secretary, District Office Staff, Instructional Aide, Occupational Therapist, Special Ed Para Aide, Tutors, Behaviorist and Maintenance and Operations Staff. Classified salaries reflect an overall ***increase*** of **$100,261** from 1st Interim.

Unrestricted:

- Increased $100,261 - Classified 2%, 1% off
- Increased $ 16,596 professional growth payroll adjustments
- Increased $ 9,400 for EL Testing additional support
- Decreased $ 36,582 CBO staffing changes
- Decreased $ 5,899 Personnel staffing changes
- Decreased $ 8,490 custodial staffing changes

Restricted:

- Decreased $4,615 Spec Ed (6500) for classified vacant positions
- Increased $13,901 RRM (8150) for profession growth adjustments
- Decrease $39,255 Spec Ed IDEA (3310) for classified vacant positions

Employee Benefits (Object Code 3000-3999)$ 6,832,039
(Unrestricted $4,349,302; Restricted $2,482,737)

Employee Benefits represents 24.97% of the total General Fund expenditures and consist of contributions to retirement plans including the State Teachers Retirement System (STRS) and the Public Employees' Retirement System (PERS), Health and Welfare benefits and payroll related statutory costs, including Workers Compensation, Social Security, Medicare and Unemployment Insurance. Employee benefits reflect an overall increase of $81,417.

Unrestricted:

- Increased $98,032 for benefits for salary salary increase (2%,1%) certificated & classified

Restricted:

- Decrease $16,615 for benefits (increase for salary increase, decrease for vacant positions)

Total Combined Salaries & Employee Benefits: The total combined compensation (certificated, classified and benefits) for the district is $23,074,573, representing 84.32% of total expenditures.

Books and Supplies (Object 4000-4999) $760,502
(Unrestricted $376,735; Restricted $383,767)

Books and Supplies represent 2.78% of total General Fund Expenditures and consist of books, reference materials, other supplies and non-capitalized equipment (equipment less than $5000). Books and Supplies reflect an overall increase of $17,659 from 1st Interim, mainly due to:

Unrestricted:
- Decreased $17,382 - music supplies (reallocated to music sub salary/benefits)
- Increased $ 3,102 EL tech & supplies, parent ed & gate
- Decreased $11,600 - curriculum materials - reallocated to restricted programs

Restricted:
- Decreased $2,663 Title I (3010) to reflect change from supplies to salaries for salary settlement
- Increased $2,890 IDEA (3311) supplies to re-allocate prior year carryover
- Increased $14,009 Lottery (6300) to increase for increase in ADA/revenue adjustments
- Increased $1,700 RRM (8150) to reallocate for supplies
- Increased $27,603 donations (9xxx) to distribute to budgets for donations received

Services and Other Operating Expenditures (Object 5000-5999) $2,831,351
(Unrestricted $1,330,499; Restricted $1,500,852)

Services and Other Operating Expenditures account for expenditures for services, rentals, leases, maintenance contracts, dues, travel and conference, service agreements, insurance, utilities, legal and other operating contracts. Services and Other Operating Expenditures reflect an overall increase of $256,237 from 1st Interim.

Unrestricted:
- Increased $8,000 for student transportation
- Increased $35,430 for additional expense for cyber claim
- Increased $27,800 for student support expenses
- Increased $23,500 for superintendent search expenses
- Increased $12,500 for tech support contracts
- Decreased $11,452 to adjust expenditure budgets for (postage, county counsel, prof dev.,nurse etc)

Restricted:
- Decreased $18,237 IDEA (3311) to reflect vacant positions for contracted services
- Increased $10,687 Title IV (4127) to allocate allocation for professional services
- Decreased $1,507 Title III (4203) reallocated from supplies for certificated salary increase
- Decreased $1,600 Lottery (6300) reallocate from services to supplies for instructional materials
- Increased $94805 Spec Ed (6500) increase for student placements
- Increase $30,000 for spec ed (6500) legal fees
- Increase $50808 for spec ed (6500) LOA contracted services
- Decreased $18202 for spec ed (6500) contracted nurse services - ended
- Increase $1,000 for Tupe (6690) to allocate budget for services for CHKS survey
- Increase $2,900 RRM (8150) to reallocate for professional services

- Decreased $13,794 MEF (9020) to reallocate for certificated salary settlement (2%,1%)
- Increased $23,606 (9xxx) for Donations (Spell a thon/Leap) & field trips

Capital Outlay (Object 6000-6999) $6554.00 Restricted

This category accounts for any capital outlay expenditures over a cost of $5,000 and represents .02% of total General Fund Expenditures.

Other Outgo-Transfers for Direct Charges (7100-7299,7400-7499) $705,313
(Unrestricted $41,523; Restricted $663,790)

Expenditures for Other Outgo for the District are those expenditures necessary to record payments for tuition, excess costs, and/or deficits paid to programs operated by the county superintendent of schools. Other Outgo decreased $79,136 from 1st Interimt to reflect updated estimated costs for county programs and student placements.

Unrestricted: N/A
Restricted:

- Decreased $79,136 for excess cost (reduction in county placement, change to NPS placement)

Ending Fund Balances

Unrestricted General Fund Ending Fund Balance $4,707,962.39

The Unrestricted Ending Fund Balance from 1st interim reflects an increase of $270,819. This is attributed to an overall increase in unrestricted revenue of $934,265 for property tax (Basic Aid) .

Unrestricted General Fund_ENDING FUND BALANCE			
	2019-20 First Interim	2019-20 Second Interim	Difference
Total Revenues	$ 21,536,792.00	$ 22,403,957.00	$ 867,165.00
Total Expenditures	$ 17,629,931.00	$ 18,224,444.00	$ 594,513.00
Excess/Deficiency	$ 3,906,861.00	$ 4,179,513.00	$ 272,652.00
Total Other Sources/Uses and Transfers	$ 3,835,187.00	$ 3,837,020.00	$ 321,861.00
Net Increase/Decrease	$ 71,674.00	$ 342,493.00	$ (49,209.00)
Beginning Fund Balance- ***Unrestricted***	**$ 4,365,469.39**	**$ 4,365,469.39**	$ -
Ending Fund Balance-***Unrestricted***	**$ 4,437,143.39**	**$ 4,707,962.39**	**$ 270,819.00**

Special Fund Ending Fund Balances

SPECIAL FUNDS ENDING BALANCES						
	FUND 13 CAFETERIA	FUND 17 SPECIAL RESERVES	FUND 19 FOUNDATION	FUND 20 OPEB	FUND 25 CAPITAL FACILITIES	FUND 40 CAPITAL OUTLAY
Total Revenues	$ 855,500.00	$ 9,000.00	$ 1,000.00	$ 40,000.00	$ 80,000.00	$644,000.00
Total Expenditures	$ 899,589.00	$ -	$ 1,000.00	$ -	$ 20,000.00	$ 303,259.00
Net Increase/Decrease	$ (44,089.00)	$ 9,000.00	$ -	$ 40,000.00	$ 60,000.00	$ 340,741.00
Other Finances Resources	$ 20,000.00	$ -	$ -		$ (1,078,249.00)	$991,951.00
Beginning Fund Balance-***Unrestricted***	**$ 166,118.36**	**$ 1,003,624.19**	**$ 51,309.25**	**$ 2,034,426.61**	**$ 1,371,925.01**	**$11,644,961.00**
Ending Fund Balance-***Unrestricted***	**$ 142,029.36**	**$ 1,012,624.19**	**$ 51,309.25**	**$ 2,074,426.61**	**$ 353,676.01**	**$ 12,977,653.00**

Fund 13- Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state and local resources to operate the food service program (Education Code sections 38090 and 38093). The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100).The main revenues in this fund are:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest

Fund 17 - Special Reserve Fund for Other than Capital Outlay Projects

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (Education Code 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (Education Code Section 42842).

Fund 19 - Foundation Special Revenue Fund

This fund is used to account for the resources received from gifts or bequests pursuant to Education Code section 41031 under which both earnings and principle may be used for purposes that support the LEA's own programs and where there is a formal trust agreement with the donor. Gifts or bequests not covered by a formal trust agreement should be accounted for in the General Fund.

Fund 20 - Special Reserve Fund for Postemployment Benefits

This fund is used pursuant to Education Code section 42840 to account for amounts the LEA has earmarked for the future cost of post-employment benefits (OPEB) but has not contributed irrevocably to a separate trust for the

post-employment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditures (Education Code section 42842).
Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund.

Fund 25 - Capital Facilities Fund

This fund is used primarily to account separately for moneys received from fees levied on development projects as a condition for approval (Education Code 17620-17626 and Government Code Section 65995 et seq.) The authority for these levies may also be county or city ordinances (Government Code Sections 65970-65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund (Fund 25) is restricted to that fund (Government Code Section 66006).
The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in Government Code Section (65970-65981 or Government Code Section 65995 et seq., or to the items specified in agreements with the developer (Government Code Section 66006). Costs of justifying and adopting fees may be paid from Fund 25 (Education Code 17620). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of Education Code Section 17620. Eligible expenditures incurred in another Fund may be reimbursed to that fund by means of an inter-fund transfer of direct costs.

Fund 40 - Special Reserve for Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund monies for Capital outlay purposes (Education Code 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Fund 21, 25, 30, 35, or 49. Other authorized resources that may be deposited to the Special Reserve Fund for Capital Outlay Projects (Fund 40) are proceeds from the sale or lease-with-option-to-purchase real property (Education Code section 17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (Education Code Section 41003).

The principal revenues and other sources in this fund are:

- Federal, State and Local Revenues
- Rental and Leases
- Interest
- Proceeds from the Sale/Lease-Purchase of Land/Buildings
- Other authorized Interfund Transfers In
- Federal Emergency Management Act (FEMA)

Transfers from the general fund to Fund 40 authorized by the governing board must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to purchase may be spent for capital outlay purposes, cost of maintenance of the LEA's property, and future maintenance and renovation of school sites (Education Code Section 17462). Expenditures for capital outlay are most commonly made against 6000 object codes for capital outlay. Salaries of school district employees whose work is directly related to projects financed by Fund 40 revenues are capitalized as part of the Capital Facility projects.

Multi-Year Projections

The Multi-Year Projections for the First Interim utilizes the recommended assumptions published by School Services of California (SSC) for the development of revenue projections and the LCFF estimator presented by the Fiscal Crisis and Management Assistance Team (FCMAT).

Unrestricted General Fund_MULTI YEAR PROJECTIONS			
	2019-20	**2020-21**	**2021-22**
Total Revenues	$ 18,586,937.00	$ 17,455,892.00	$ 17,532,953.00
Total Expenditures	$ 18,244,444.00	$ 18,105,870.00	$ 18,439,076.00
Net Increase/Decrease	$ 342,493.00	$ (649,978.00)	$ (906,123.00)
Beginning Fund Balance- ***Unrestricted***	**$ 4,365,469.39**	**$ 4,707,962.39**	**$ 4,057,984.39**
Ending Fund Balance-***Unrestricted***	**$ 4,707,962.39**	**$ 4,057,984.39**	**$ 3,151,861.39**

Key planning factors included in 2019-20 First Interim and Multi-Year projections (MYP's) are listed below and based on the latest information available.

Planning Factors	FY 2019-2020	FY 2020-2021	FY 2021-2022
Statutory COLA	3.26%	2.29%	2.71%
Enrollment ADA	2337 2259.95	2290 2214.90	2262 2185.74
STRS Employer Rates	17.10%	18.40%	18.10%
PERS Employer Rates	19.721%	22.8%	24.9%
Lottery per ADA Unrestricted Prop 20 Restricted	 $153.00 $54.00	 $153.00 $54.00	 $153.00 $54.00
Mandated Cost Block Grant	$32.18	$32.92	$33.81
ASES Program	$8.87	$8.87	$8.87
One-Time Special Education Early Intervention PK	$9010	N/A	N/A

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: 3/11/20
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 17, 2020 Signed: Maggie Musa
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

___ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

___ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Dr. Conny Santa Cruz Telephone: 650-697-5693 ext. 041

Title: Chief Business Official E-mail: drsantacruz@millbraesd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

G = General Ledger Data; S = Supplemental Data

Form	Description	2019-20 Original Budget	2019-20 Board Approved Operating Budget	2019-20 Actuals to Date	2019-20 Projected Totals
		Data Supplied For:			
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund	G	G	G	G
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,298,719.00	20,294,213.00	8,528,125.75	21,228,478.00	934,265.00	4.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	422,000.00	544,855.00	257,443.22	553,056.00	8,201.00	1.5%
4) Other Local Revenue		8600-8799	618,828.00	697,724.00	470,865.92	622,423.00	(75,301.00)	-10.8%
5) TOTAL, REVENUES			21,339,547.00	21,536,792.00	9,256,434.89	22,403,957.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,153,532.00	9,571,411.00	4,892,789.48	9,923,073.00	(351,662.00)	-3.7%
2) Classified Salaries		2000-2999	2,205,285.00	2,178,350.00	1,203,648.26	2,253,636.00	(75,286.00)	-3.5%
3) Employee Benefits		3000-3999	4,427,284.00	4,251,270.00	2,148,578.36	4,349,302.00	(98,032.00)	-2.3%
4) Books and Supplies		4000-4999	391,865.00	402,615.00	195,252.77	376,735.00	25,880.00	6.4%
5) Services and Other Operating Expenditures		5000-5999	530,615.00	1,234,721.00	776,559.06	1,330,499.00	(95,778.00)	-7.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	41,522.00	41,523.00	15,434.78	41,523.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(45,901.00)	(49,959.00)	0.00	(50,324.00)	365.00	-0.7%
9) TOTAL, EXPENDITURES			17,704,202.00	17,629,931.00	9,232,262.71	18,224,444.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,635,345.00	3,906,861.00	24,172.18	4,179,513.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,037,943.00)	(3,901,485.00)	0.00	(3,903,318.00)	(1,833.00)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,971,645.00)	(3,835,187.00)	0.00	(3,837,020.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(336,300.00)	71,674.00	24,172.18	342,493.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,365,469.39	4,365,469.39		4,365,469.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,365,469.39	4,365,469.39		4,365,469.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,365,469.39	4,365,469.39		4,365,469.39		
2) Ending Balance, June 30 (E + F1e)			4,029,169.39	4,437,143.39		4,707,962.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	74,495.00	74,495.00		74,495.00		
d) Assigned								
Other Assignments		9780	1,846,624.00	1,233,925.00		1,935,261.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	805,322.00	1,059,703.00		820,929.00		
Unassigned/Unappropriated Amount		9790	1,300,228.39	2,066,520.39		1,874,777.39		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,353,433.00	8,351,622.00	5,647,647.00	1,427,238.00	(6,924,384.00)	-82.9%
Education Protection Account State Aid - Current Year		8012	2,990,097.00	2,987,402.00	1,645,490.00	461,178.00	(2,526,224.00)	-84.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	64,215.00	64,215.00	31,212.32	62,229.00	(1,986.00)	-3.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	14,193,550.00	14,193,550.00	8,716,083.99	14,927,702.00	734,152.00	5.2%
Unsecured Roll Taxes		8042	765,484.00	765,484.00	770,828.83	788,944.00	23,460.00	3.1%
Prior Years' Taxes		8043	(25,374.00)	(25,374.00)	10,349.75	9,202.00	34,576.00	-136.3%
Supplemental Taxes		8044	1,421,240.00	1,421,240.00	509,625.25	1,923,068.00	501,828.00	35.3%
Education Revenue Augmentation Fund (ERAF)		8045	(8,966,955.00)	(8,966,955.00)	(9,793,307.23)	0.00	8,966,955.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,503,029.00	1,503,029.00	990,195.84	1,628,917.00	125,888.00	8.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,298,719.00	20,294,213.00	8,528,125.75	21,228,478.00	934,265.00	4.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,298,719.00	20,294,213.00	8,528,125.75	21,228,478.00	934,265.00	4.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	72,000.00	74,042.00	74,042.00	74,042.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	350,000.00	361,998.00	128,646.22	370,199.00	8,201.00	2.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	108,815.00	54,755.00	108,815.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			422,000.00	544,855.00	257,443.22	553,056.00	8,201.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	472,060.00	477,780.00	326,381.19	488,299.00	10,519.00	2.2%
Interest		8660	60,000.00	130,000.00	82,123.54	45,000.00	(85,000.00)	-65.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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		
All Other Local Revenue		8699	86,768.00	89,944.00	62,361.19	89,124.00	(820.00)	-0.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			618,828.00	697,724.00	470,865.92	622,423.00	(75,301.00)	-10.8%
TOTAL, REVENUES			21,339,547.00	21,536,792.00	9,256,434.89	22,403,957.00	867,165.00	4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	8,198,632.00	7,665,159.00	3,871,885.28	8,017,535.00	(352,376.00)	-4.6%
Certificated Pupil Support Salaries		1200	626,803.00	612,792.00	307,524.77	613,920.00	(1,128.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,256,541.00	1,221,902.00	677,600.19	1,220,060.00	1,842.00	0.2%
Other Certificated Salaries		1900	71,556.00	71,558.00	35,779.24	71,558.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,153,532.00	9,571,411.00	4,892,789.48	9,923,073.00	(351,662.00)	-3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	243,379.00	243,710.00	126,914.54	253,110.00	(9,400.00)	-3.9%
Classified Support Salaries		2200	636,587.00	611,574.00	368,849.39	619,680.00	(8,106.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	311,007.00	311,007.00	147,490.47	274,425.00	36,582.00	11.8%
Clerical, Technical and Office Salaries		2400	987,312.00	985,059.00	552,805.21	1,079,421.00	(94,362.00)	-9.6%
Other Classified Salaries		2900	27,000.00	27,000.00	7,588.65	27,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,205,285.00	2,178,350.00	1,203,648.26	2,253,636.00	(75,286.00)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,704,063.00	1,677,557.00	842,122.54	1,734,903.00	(57,346.00)	-3.4%
PERS		3201-3202	456,748.00	428,302.00	227,412.81	436,535.00	(8,233.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	315,996.00	301,034.00	157,709.73	310,620.00	(9,586.00)	-3.2%
Health and Welfare Benefits		3401-3402	1,062,177.00	989,540.00	444,287.52	993,845.00	(4,305.00)	-0.4%
Unemployment Insurance		3501-3502	6,180.00	5,835.00	2,944.67	6,033.00	(198.00)	-3.4%
Workers' Compensation		3601-3602	534,334.00	497,927.00	254,522.39	516,155.00	(18,228.00)	-3.7%
OPEB, Allocated		3701-3702	347,222.00	350,511.00	219,249.70	350,647.00	(136.00)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564.00	564.00	329.00	564.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,427,284.00	4,251,270.00	2,148,578.36	4,349,302.00	(98,032.00)	-2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	337,865.00	338,395.00	183,952.68	310,115.00	28,280.00	8.4%
Noncapitalized Equipment		4400	54,000.00	64,220.00	11,300.09	66,620.00	(2,400.00)	-3.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			391,865.00	402,615.00	195,252.77	376,735.00	25,880.00	6.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	8,000.00	(8,000.00)	New
Travel and Conferences		5200	42,600.00	44,600.00	16,235.46	36,100.00	8,500.00	19.1%
Dues and Memberships		5300	14,500.00	15,284.00	13,046.46	15,284.00	0.00	0.0%
Insurance		5400-5450	190,000.00	210,000.00	247,233.82	245,430.00	(35,430.00)	-16.9%
Operations and Housekeeping Services		5500	433,700.00	443,300.00	223,817.77	443,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	(693,012.00)	(83,960.00)	0.00	(83,960.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	4,703.00	4,730.00	(4,730.00)	New
Professional/Consulting Services and Operating Expenditures		5800	438,527.00	502,047.00	228,709.71	559,165.00	(57,118.00)	-11.4%
Communications		5900	104,300.00	103,450.00	42,812.84	102,450.00	1,000.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			530,615.00	1,234,721.00	776,559.06	1,330,499.00	(95,778.00)	-7.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	11,000.00	11,000.00	(2,369.79)	11,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,581.00	3,582.00	2,228.46	3,582.00	0.00	0.0%
Other Debt Service - Principal		7439	26,941.00	26,941.00	15,576.11	26,941.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			41,522.00	41,523.00	15,434.78	41,523.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(11,901.00)	(15,959.00)	0.00	(16,324.00)	365.00	-2.3%
Transfers of Indirect Costs - Interfund		7350	(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(45,901.00)	(49,959.00)	0.00	(50,324.00)	365.00	-0.7%
TOTAL, EXPENDITURES			17,704,202.00	17,629,931.00	9,232,262.71	18,224,444.00	(594,513.00)	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,037,943.00)	(3,901,485.00)	0.00	(3,903,318.00)	(1,833.00)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,037,943.00)	(3,901,485.00)	0.00	(3,903,318.00)	(1,833.00)	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,971,645.00)	(3,835,187.00)	0.00	(3,837,020.00)	(1,833.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,180,244.00	1,202,681.00	565,141.21	1,202,681.00	0.00	0.0%
2) Federal Revenue		8100-8299	670,292.00	774,990.00	(14,816.43)	788,560.00	13,570.00	1.8%
3) Other State Revenue		8300-8599	1,488,882.00	1,523,272.00	118,191.38	1,541,681.00	18,409.00	1.2%
4) Other Local Revenue		8600-8799	1,228,577.00	1,550,459.00	1,338,534.49	1,601,668.00	51,209.00	3.3%
5) TOTAL, REVENUES			4,567,995.00	5,051,402.00	2,007,050.65	5,134,590.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,244,143.00	2,682,282.00	1,251,150.81	2,688,660.00	(6,378.00)	-0.2%
2) Classified Salaries		2000-2999	1,420,827.00	1,407,134.00	717,297.47	1,377,165.00	29,969.00	2.1%
3) Employee Benefits		3000-3999	2,456,103.00	2,499,352.00	653,970.57	2,482,737.00	16,615.00	0.7%
4) Books and Supplies		4000-4999	131,575.00	340,228.00	124,910.61	383,767.00	(43,539.00)	-12.8%
5) Services and Other Operating Expenditures		5000-5999	1,489,985.00	1,340,393.00	531,253.05	1,500,852.00	(160,459.00)	-12.0%
6) Capital Outlay		6000-6999	0.00	6,554.00	6,553.91	6,554.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	851,404.00	742,926.00	120,817.81	663,790.00	79,136.00	10.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,901.00	15,959.00	0.00	16,324.00	(365.00)	-2.3%
9) TOTAL, EXPENDITURES			8,605,938.00	9,034,828.00	3,405,954.23	9,119,849.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,037,943.00)	(3,983,426.00)	(1,398,903.58)	(3,985,259.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,037,943.00	3,901,485.00	0.00	3,903,318.00	1,833.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,037,943.00	3,901,485.00	0.00	3,903,318.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(81,941.00)	(1,398,903.58)	(81,941.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	264,191.02	264,191.02		264,191.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,191.02	264,191.02		264,191.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			264,191.02	264,191.02		264,191.02		
2) Ending Balance, June 30 (E + F1e)			264,191.02	182,250.02		182,250.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	264,191.02	182,250.02		182,250.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,180,244.00	1,202,681.00	565,141.21	1,202,681.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,180,244.00	1,202,681.00	565,141.21	1,202,681.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	411,181.00	439,442.00	(57,359.16)	442,332.00	2,890.00	0.7%
Special Education Discretionary Grants		8182	22,586.00	5,839.00	(3.00)	5,839.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	141,000.00	190,965.00	36,169.26	190,965.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	34,000.00	38,500.00	2,136.83	38,493.00	(7.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	61,525.00	100,244.00	4,239.64	100,244.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	10,687.00	10,687.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			670,292.00	774,990.00	(14,816.43)	788,560.00	13,570.00	1.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia		8560	124,179.00	127,764.00	15,225.30	140,173.00	12,409.00	9.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	114,962.00	124,619.00	81,002.56	124,619.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	6,000.00	6,000.00	New
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,249,741.00	1,270,889.00	21,963.52	1,270,889.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,488,882.00	1,523,272.00	118,191.38	1,541,681.00	18,409.00	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	613,577.00	635,798.00	392,219.50	635,798.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	615,000.00	914,661.00	946,314.99	965,870.00	51,209.00	5.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,228,577.00	1,550,459.00	1,338,534.49	1,601,668.00	51,209.00	3.3%
TOTAL, REVENUES			4,567,995.00	5,051,402.00	2,007,050.65	5,134,590.00	83,188.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,434,779.00	1,825,481.00	808,502.52	1,829,177.00	(3,696.00)	-0.2%
Certificated Pupil Support Salaries		1200	69,607.00	70,527.00	35,263.60	72,588.00	(2,061.00)	-2.9%
Certificated Supervisors' and Administrators' Salaries		1300	158,349.00	160,349.00	94,370.25	160,349.00	0.00	0.0%
Other Certificated Salaries		1900	581,408.00	625,925.00	313,014.44	626,546.00	(621.00)	-0.1%
TOTAL, CERTIFICATED SALARIES			2,244,143.00	2,682,282.00	1,251,150.81	2,688,660.00	(6,378.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	689,903.00	644,886.00	295,572.61	605,631.00	39,255.00	6.1%
Classified Support Salaries		2200	289,916.00	288,866.00	180,971.23	302,767.00	(13,901.00)	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	145,133.00	145,133.00	84,660.94	145,133.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	295,875.00	328,249.00	156,092.69	323,634.00	4,615.00	1.4%
TOTAL, CLASSIFIED SALARIES			1,420,827.00	1,407,134.00	717,297.47	1,377,165.00	29,969.00	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,511,558.00	1,570,582.00	217,770.96	1,571,456.00	(874.00)	-0.1%
PERS		3201-3202	287,323.00	267,818.00	138,929.09	262,329.00	5,489.00	2.0%
OASDI/Medicare/Alternative		3301-3302	139,708.00	138,837.00	69,902.88	136,934.00	1,903.00	1.4%
Health and Welfare Benefits		3401-3402	356,715.00	353,653.00	143,199.71	344,451.00	9,202.00	2.6%
Unemployment Insurance		3501-3502	1,835.00	1,919.00	958.80	1,910.00	9.00	0.5%
Workers' Compensation		3601-3602	158,400.00	165,979.00	82,880.13	165,093.00	886.00	0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564.00	564.00	329.00	564.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,456,103.00	2,499,352.00	653,970.57	2,482,737.00	16,615.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	130,075.00	317,320.00	104,477.52	346,944.00	(29,624.00)	-9.3%
Noncapitalized Equipment		4400	1,500.00	22,908.00	20,433.09	36,823.00	(13,915.00)	-60.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			131,575.00	340,228.00	124,910.61	383,767.00	(43,539.00)	-12.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	454,345.00	530,656.00	226,913.15	624,316.00	(93,660.00)	-17.6%
Travel and Conferences		5200	5,809.00	22,503.00	9,483.09	22,653.00	(150.00)	-0.7%
Dues and Memberships		5300	0.00	1,425.00	1,425.14	1,425.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	693,012.00	83,960.00	0.00	83,960.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	336,819.00	701,849.00	293,431.67	768,498.00	(66,649.00)	-9.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,489,985.00	1,340,393.00	531,253.05	1,500,852.00	(160,459.00)	-12.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	6,554.00	6,553.91	6,554.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,554.00	6,553.91	6,554.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	82,527.00	77,780.00	0.00	77,780.00	0.00	0.0%
Payments to County Offices		7142	768,877.00	665,146.00	120,817.81	586,010.00	79,136.00	11.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			851,404.00	742,926.00	120,817.81	663,790.00	79,136.00	10.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	11,901.00	15,959.00	0.00	16,324.00	(365.00)	-2.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,901.00	15,959.00	0.00	16,324.00	(365.00)	-2.3%
TOTAL, EXPENDITURES			8,605,938.00	9,034,828.00	3,405,954.23	9,119,849.00	(85,021.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,037,943.00	3,901,485.00	0.00	3,903,318.00	1,833.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,037,943.00	3,901,485.00	0.00	3,903,318.00	1,833.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,037,943.00	3,901,485.00	0.00	3,903,318.00	(1,833.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	21,478,963.00	21,496,894.00	9,093,266.96	22,431,159.00	934,265.00	4.3%
2) Federal Revenue		8100-8299	670,292.00	774,990.00	(14,816.43)	788,560.00	13,570.00	1.8%
3) Other State Revenue		8300-8599	1,910,882.00	2,068,127.00	375,634.60	2,094,737.00	26,610.00	1.3%
4) Other Local Revenue		8600-8799	1,847,405.00	2,248,183.00	1,809,400.41	2,224,091.00	(24,092.00)	-1.1%
5) TOTAL, REVENUES			25,907,542.00	26,588,194.00	11,263,485.54	27,538,547.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,397,675.00	12,253,693.00	6,143,940.29	12,611,733.00	(358,040.00)	-2.9%
2) Classified Salaries		2000-2999	3,626,112.00	3,585,484.00	1,920,945.73	3,630,801.00	(45,317.00)	-1.3%
3) Employee Benefits		3000-3999	6,883,387.00	6,750,622.00	2,802,548.93	6,832,039.00	(81,417.00)	-1.2%
4) Books and Supplies		4000-4999	523,440.00	742,843.00	320,163.38	760,502.00	(17,659.00)	-2.4%
5) Services and Other Operating Expenditures		5000-5999	2,020,600.00	2,575,114.00	1,307,812.11	2,831,351.00	(256,237.00)	-10.0%
6) Capital Outlay		6000-6999	0.00	6,554.00	6,553.91	6,554.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	892,926.00	784,449.00	136,252.59	705,313.00	79,136.00	10.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			26,310,140.00	26,664,759.00	12,638,216.94	27,344,293.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(402,598.00)	(76,565.00)	(1,374,731.40)	194,254.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			66,298.00	66,298.00	0.00	66,298.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(336,300.00)	(10,267.00)	(1,374,731.40)	260,552.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,629,660.41	4,629,660.41		4,629,660.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,629,660.41	4,629,660.41		4,629,660.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,629,660.41	4,629,660.41		4,629,660.41		
2) Ending Balance, June 30 (E + F1e)			4,293,360.41	4,619,393.41		4,890,212.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	264,191.02	182,250.02		182,250.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	74,495.00	74,495.00		74,495.00		
d) Assigned								
Other Assignments		9780	1,846,624.00	1,233,925.00		1,935,261.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	805,322.00	1,059,703.00		820,929.00		
Unassigned/Unappropriated Amount		9790	1,300,228.39	2,066,520.39		1,874,777.39		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	8,353,433.00	8,351,622.00	5,647,647.00	1,427,238.00	(6,924,384.00)	-82.9%
Education Protection Account State Aid - Current Year		8012	2,990,097.00	2,987,402.00	1,645,490.00	461,178.00	(2,526,224.00)	-84.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	64,215.00	64,215.00	31,212.32	62,229.00	(1,986.00)	-3.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	14,193,550.00	14,193,550.00	8,716,083.99	14,927,702.00	734,152.00	5.2%
Unsecured Roll Taxes		8042	765,484.00	765,484.00	770,828.83	788,944.00	23,460.00	3.1%
Prior Years' Taxes		8043	(25,374.00)	(25,374.00)	10,349.75	9,202.00	34,576.00	-136.3%
Supplemental Taxes		8044	1,421,240.00	1,421,240.00	509,625.25	1,923,068.00	501,828.00	35.3%
Education Revenue Augmentation Fund (ERAF)		8045	(8,966,955.00)	(8,966,955.00)	(9,793,307.23)	0.00	8,966,955.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,503,029.00	1,503,029.00	990,195.84	1,628,917.00	125,888.00	8.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,298,719.00	20,294,213.00	8,528,125.75	21,228,478.00	934,265.00	4.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,180,244.00	1,202,681.00	565,141.21	1,202,681.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,478,963.00	21,496,894.00	9,093,266.96	22,431,159.00	934,265.00	4.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	411,181.00	439,442.00	(57,359.16)	442,332.00	2,890.00	0.7%
Special Education Discretionary Grants		8182	22,586.00	5,839.00	(3.00)	5,839.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	141,000.00	190,965.00	36,169.26	190,965.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	34,000.00	38,500.00	2,136.83	38,493.00	(7.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	61,525.00	100,244.00	4,239.64	100,244.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	10,687.00	10,687.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			670,292.00	774,990.00	(14,816.43)	788,560.00	13,570.00	1.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	72,000.00	74,042.00	74,042.00	74,042.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	474,179.00	489,762.00	143,871.52	510,372.00	20,610.00	4.2%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	114,962.00	124,619.00	81,002.56	124,619.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	6,000.00	6,000.00	New
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,249,741.00	1,379,704.00	76,718.52	1,379,704.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,910,882.00	2,068,127.00	375,634.60	2,094,737.00	26,610.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	613,577.00	635,798.00	392,219.50	635,798.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	472,060.00	477,780.00	326,381.19	488,299.00	10,519.00	2.2%
Interest		8660	60,000.00	130,000.00	82,123.54	45,000.00	(85,000.00)	-65.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	701,768.00	1,004,605.00	1,008,676.18	1,054,994.00	50,389.00	5.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,847,405.00	2,248,183.00	1,809,400.41	2,224,091.00	(24,092.00)	-1.1%
TOTAL, REVENUES			25,907,542.00	26,588,194.00	11,263,485.54	27,538,547.00	950,353.00	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,633,411.00	9,490,640.00	4,680,387.80	9,846,712.00	(356,072.00)	-3.8%
Certificated Pupil Support Salaries		1200	696,410.00	683,319.00	342,788.37	686,508.00	(3,189.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,414,890.00	1,382,251.00	771,970.44	1,380,409.00	1,842.00	0.1%
Other Certificated Salaries		1900	652,964.00	697,483.00	348,793.68	698,104.00	(621.00)	-0.1%
TOTAL, CERTIFICATED SALARIES			12,397,675.00	12,253,693.00	6,143,940.29	12,611,733.00	(358,040.00)	-2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	933,282.00	888,596.00	422,487.15	858,741.00	29,855.00	3.4%
Classified Support Salaries		2200	926,503.00	900,440.00	549,820.62	922,447.00	(22,007.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	456,140.00	456,140.00	232,151.41	419,558.00	36,582.00	8.0%
Clerical, Technical and Office Salaries		2400	987,312.00	985,059.00	552,805.21	1,079,421.00	(94,362.00)	-9.6%
Other Classified Salaries		2900	322,875.00	355,249.00	163,681.34	350,634.00	4,615.00	1.3%
TOTAL, CLASSIFIED SALARIES			3,626,112.00	3,585,484.00	1,920,945.73	3,630,801.00	(45,317.00)	-1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,215,621.00	3,248,139.00	1,059,893.50	3,306,359.00	(58,220.00)	-1.8%
PERS		3201-3202	744,071.00	696,120.00	366,341.90	698,864.00	(2,744.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	455,704.00	439,871.00	227,612.61	447,554.00	(7,683.00)	-1.7%
Health and Welfare Benefits		3401-3402	1,418,892.00	1,343,193.00	587,487.23	1,338,296.00	4,897.00	0.4%
Unemployment Insurance		3501-3502	8,015.00	7,754.00	3,903.47	7,943.00	(189.00)	-2.4%
Workers' Compensation		3601-3602	692,734.00	663,906.00	337,402.52	681,248.00	(17,342.00)	-2.6%
OPEB, Allocated		3701-3702	347,222.00	350,511.00	219,249.70	350,647.00	(136.00)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,128.00	1,128.00	658.00	1,128.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,883,387.00	6,750,622.00	2,802,548.93	6,832,039.00	(81,417.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	467,940.00	655,715.00	288,430.20	657,059.00	(1,344.00)	-0.2%
Noncapitalized Equipment		4400	55,500.00	87,128.00	31,733.18	103,443.00	(16,315.00)	-18.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			523,440.00	742,843.00	320,163.38	760,502.00	(17,659.00)	-2.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	454,345.00	530,656.00	226,913.15	632,316.00	(101,660.00)	-19.2%
Travel and Conferences		5200	48,409.00	67,103.00	25,718.55	58,753.00	8,350.00	12.4%
Dues and Memberships		5300	14,500.00	16,709.00	14,471.60	16,709.00	0.00	0.0%
Insurance		5400-5450	190,000.00	210,000.00	247,233.82	245,430.00	(35,430.00)	-16.9%
Operations and Housekeeping Services		5500	433,700.00	443,300.00	223,817.77	443,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	4,703.00	4,730.00	(4,730.00)	New
Professional/Consulting Services and Operating Expenditures		5800	775,346.00	1,203,896.00	522,141.38	1,327,663.00	(123,767.00)	-10.3%
Communications		5900	104,300.00	103,450.00	42,812.84	102,450.00	1,000.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,020,600.00	2,575,114.00	1,307,812.11	2,831,351.00	(256,237.00)	-10.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	6,554.00	6,553.91	6,554.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,554.00	6,553.91	6,554.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	82,527.00	77,780.00	0.00	77,780.00	0.00	0.0%
Payments to County Offices		7142	779,877.00	676,146.00	118,448.02	597,010.00	79,136.00	11.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,581.00	3,582.00	2,228.46	3,582.00	0.00	0.0%
Other Debt Service - Principal		7439	26,941.00	26,941.00	15,576.11	26,941.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			892,926.00	784,449.00	136,252.59	705,313.00	79,136.00	10.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			26,310,140.00	26,664,759.00	12,638,216.94	27,344,293.00	(679,534.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			66,298.00	66,298.00	0.00	66,298.00	0.00	0.0%

Resource	Description	2019-20 Projected Year Totals
6300	Lottery: Instructional Materials	0.23
6512	Special Ed: Mental Health Services	35,852.79
7311	Classified School Employee Professional De	10,532.00
7510	Low-Performing Students Block Grant	135,865.00
Total, Restricted Balance		182,250.02

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	380,000.00	376,000.00	158,697.29	402,000.00	26,000.00	6.9%
3) Other State Revenue		8300-8599	22,000.00	22,000.00	9,699.19	22,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	443,500.00	443,500.00	245,188.69	431,500.00	(12,000.00)	-2.7%
5) TOTAL, REVENUES			845,500.00	841,500.00	413,585.17	855,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	354,412.00	356,889.00	190,300.21	360,326.00	(3,437.00)	-1.0%
3) Employee Benefits		3000-3999	172,561.00	157,787.00	76,184.42	153,350.00	4,437.00	2.8%
4) Books and Supplies		4000-4999	301,634.00	320,643.00	140,793.33	321,643.00	(1,000.00)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	21,000.00	7,294.86	16,270.00	4,730.00	22.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	14,000.00	(14,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	34,000.00	34,000.00	0.00	34,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			877,607.00	890,319.00	414,572.82	899,589.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,107.00)	(48,819.00)	(987.65)	(44,089.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.00	20,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,107.00)	(28,819.00)	(987.65)	(24,089.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	166,118.36	166,118.36		166,118.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,118.36	166,118.36		166,118.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,118.36	166,118.36		166,118.36		
2) Ending Balance, June 30 (E + F1e)			154,011.36	137,299.36		142,029.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	850.00	850.00		850.00		
Stores		9712	5,729.92	5,729.92		5,729.92		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	147,431.44	130,719.44		135,449.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	380,000.00	376,000.00	158,697.29	402,000.00	26,000.00	6.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			380,000.00	376,000.00	158,697.29	402,000.00	26,000.00	6.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	22,000.00	22,000.00	9,699.19	22,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,000.00	22,000.00	9,699.19	22,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	442,000.00	442,000.00	243,630.80	429,000.00	(13,000.00)	-2.9%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	1,557.89	2,500.00	1,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			443,500.00	443,500.00	245,188.69	431,500.00	(12,000.00)	-2.7%
TOTAL, REVENUES			845,500.00	841,500.00	413,585.17	855,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	239,710.00	242,846.00	124,020.90	245,914.00	(3,068.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	104,022.00	104,022.00	60,679.50	104,022.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,680.00	10,021.00	5,599.81	10,390.00	(369.00)	-3.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			354,412.00	356,889.00	190,300.21	360,326.00	(3,437.00)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	73,481.00	67,176.00	34,099.62	66,943.00	233.00	0.3%
OASDI/Medicare/Alternative		3301-3302	27,112.00	27,286.00	14,381.87	27,064.00	222.00	0.8%
Health and Welfare Benefits		3401-3402	56,473.00	47,730.00	19,483.55	43,876.00	3,854.00	8.1%
Unemployment Insurance		3501-3502	178.00	179.00	94.06	178.00	1.00	0.6%
Workers' Compensation		3601-3602	15,317.00	15,416.00	8,125.32	15,289.00	127.00	0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			172,561.00	157,787.00	76,184.42	153,350.00	4,437.00	2.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	31,634.00	18,073.00	10,507.17	18,073.00	0.00	0.0%
Noncapitalized Equipment		4400	4,000.00	8,070.00	5,708.32	8,070.00	0.00	0.0%
Food		4700	266,000.00	294,500.00	124,577.84	295,500.00	(1,000.00)	-0.3%
TOTAL, BOOKS AND SUPPLIES			301,634.00	320,643.00	140,793.33	321,643.00	(1,000.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,300.00	4,200.00	2,007.60	4,200.00	0.00	0.0%
Dues and Memberships		5300	200.00	300.00	287.00	300.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(4,703.00)	(4,730.00)	4,730.00	New
Professional/Consulting Services and Operating Expenditures		5800	11,500.00	16,500.00	9,703.26	16,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	21,000.00	7,294.86	16,270.00	4,730.00	22.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	14,000.00	(14,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	14,000.00	(14,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	34,000.00	34,000.00	0.00	34,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,000.00	34,000.00	0.00	34,000.00	0.00	0.0%
TOTAL, EXPENDITURES			877,607.00	890,319.00	414,572.82	899,589.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000.00	20,000.00	0.00	20,000.00		

Resource	Description	2019/20 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	127,012.24
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	8,437.20
Total, Restricted Balance		135,449.44

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	3,257.19	9,000.00	9,000.00	New
5) TOTAL, REVENUES			0.00	0.00	3,257.19	9,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	3,257.19	9,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	3,257.19	9,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,003,624.19	1,003,624.19		1,003,624.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,003,624.19	1,003,624.19		1,003,624.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,003,624.19	1,003,624.19		1,003,624.19		
2) Ending Balance, June 30 (E + F1e)			1,003,624.19	1,003,624.19		1,012,624.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,003,624.19	1,003,624.19		1,012,624.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3,257.19	9,000.00	9,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	3,257.19	9,000.00	9,000.00	New
TOTAL, REVENUES			0.00	0.00	3,257.19	9,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
	Total, Restricted Balance	0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	525.79	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	525.79	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,000.00	1,000.00	0.00	1,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	525.79	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	525.79	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,309.25	51,309.25		51,309.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,309.25	51,309.25		51,309.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,309.25	51,309.25		51,309.25		
2) Ending Balance, June 30 (E + F1e)			51,309.25	51,309.25		51,309.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	51,309.25	51,309.25		51,309.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	525.79	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	525.79	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	525.79	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,000.00	1,000.00	0.00	1,000.00		

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

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	51,309.25
Total, Restricted Balance		51,309.25

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	20,847.44	40,000.00	0.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	20,847.44	40,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,000.00	40,000.00	20,847.44	40,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,000.00	40,000.00	20,847.44	40,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,034,426.61	2,034,426.61		2,034,426.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,034,426.61	2,034,426.61		2,034,426.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,034,426.61	2,034,426.61		2,034,426.61		
2) Ending Balance, June 30 (E + F1e)			2,074,426.61	2,074,426.61		2,074,426.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,927,565.92	1,927,565.92		1,927,565.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	146,860.69	146,860.69		146,860.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	40,000.00	40,000.00	20,847.44	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	20,847.44	40,000.00	0.00	0.0%
TOTAL, REVENUES			40,000.00	40,000.00	20,847.44	40,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	1,927,565.92
Total, Restricted Balance		1,927,565.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	322,000.00	80,000.00	59,516.75	80,000.00	0.00	0.0%
5) TOTAL, REVENUES			322,000.00	80,000.00	59,516.75	80,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,000.00	20,000.00	0.00	20,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			302,000.00	60,000.00	59,516.75	60,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,078,249.00	1,078,248.38	1,078,249.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,078,249.00)	(1,078,248.38)	(1,078,249.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			302,000.00	(1,018,249.00)	(1,018,731.63)	(1,018,249.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,371,925.01	1,371,925.01		1,371,925.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,371,925.01	1,371,925.01		1,371,925.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,371,925.01	1,371,925.01		1,371,925.01		
2) Ending Balance, June 30 (E + F1e)			1,673,925.01	353,676.01		353,676.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	594,739.73	311,604.73		311,604.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,079,185.28	42,071.28		42,071.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	242,000.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	11,980.68	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	60,000.00	60,000.00	47,536.07	60,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			322,000.00	80,000.00	59,516.75	80,000.00	0.00	0.0%
TOTAL, REVENUES			322,000.00	80,000.00	59,516.75	80,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,000.00	20,000.00	0.00	20,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,078,249.00	1,078,248.38	1,078,249.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,078,249.00	1,078,248.38	1,078,249.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(1,078,249.00)	(1,078,248.38)	(1,078,249.00)		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	311,604.73
Total, Restricted Balance		311,604.73

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	340,000.00	644,000.00	273,677.80	644,000.00	0.00	0.0%
5) TOTAL, REVENUES			340,000.00	644,000.00	273,677.80	644,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	27,451.00	11,847.14	27,451.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	128,400.00	128,400.00	20,971.90	114,300.00	14,100.00	11.0%
6) Capital Outlay		6000-6999	250,596.00	147,408.00	105,230.33	161,508.00	(14,100.00)	-9.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			398,996.00	303,259.00	138,049.37	303,259.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,996.00)	340,741.00	135,628.43	340,741.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,078,249.00	1,078,248.38	1,078,249.00	0.00	0.0%
b) Transfers Out		7600-7629	86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(86,298.00)	991,951.00	1,078,248.38	991,951.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(145,294.00)	1,332,692.00	1,213,876.81	1,332,692.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,644,961.62	11,644,961.62		11,644,961.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,644,961.62	11,644,961.62		11,644,961.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,644,961.62	11,644,961.62		11,644,961.62		
2) Ending Balance, June 30 (E + F1e)			11,499,667.62	12,977,653.62		12,977,653.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	1,382,249.00		1,382,249.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,499,667.62	11,595,404.62		11,595,404.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	304,000.00	150,276.54	304,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160,000.00	160,000.00	123,401.26	160,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	180,000.00	180,000.00	0.00	180,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			340,000.00	644,000.00	273,677.80	644,000.00	0.00	0.0%
TOTAL, REVENUES			340,000.00	644,000.00	273,677.80	644,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	4,396.12	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	7,451.00	7,451.02	7,451.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,000.00	27,451.00	11,847.14	27,451.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,400.00	3,400.00	13,471.90	3,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	125,000.00	125,000.00	7,500.00	110,900.00	14,100.00	11.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			128,400.00	128,400.00	20,971.90	114,300.00	14,100.00	11.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	29,740.00	29,740.00	29,740.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	250,596.00	87,668.00	45,490.33	87,668.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	30,000.00	30,000.00	44,100.00	(14,100.00)	-47.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,596.00	147,408.00	105,230.33	161,508.00	(14,100.00)	-9.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			398,996.00	303,259.00	138,049.37	303,259.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	1,078,249.00	1,078,248.38	1,078,249.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,078,249.00	1,078,248.38	1,078,249.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(86,298.00)	991,951.00	1,078,248.38	991,951.00		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	1,382,249.00
Total, Restricted Balance		1,382,249.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,300.58	2,300.58	2,259.95	2,302.11	1.53	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,300.58	2,300.58	2,259.95	2,302.11	1.53	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	4.85	4.85	3.78	3.78	(1.07)	-22%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.85	4.85	3.78	3.78	(1.07)	-22%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,305.43	2,305.43	2,263.73	2,305.89	0.46	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			5,851,521.38	6,516,824.07	7,144,248.16	7,959,073.76	6,998,625.84	5,906,999.85	3,402,927.25	3,164,875.06
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,283,556.00	1,283,556.00	2,106,301.00	1,283,556.00	0.00	822,745.00	513,423.00	(1,127,862.00)
Property Taxes	8020-8079		0.00	174,179.11	73,229.30	840,316.08	813,542.73	(1,901,151.65)	1,234,873.18	554,663.56
Miscellaneous Funds	8080-8099		0.00	22,437.10	0.00	0.00	0.00	542,704.11	0.00	0.00
Federal Revenue	8100-8299		2,306.83	(54,690.68)	40,238.90	0.00	0.00	(2,671.48)	0.00	103,062.42
Other State Revenue	8300-8599		695.00	21,963.52	0.00	30,690.12	155,044.56	167,241.40	0.00	591.30
Other Local Revenue	8600-8799		42,062.09	64,119.27	991,012.86	99,786.30	54,364.08	403,887.30	154,168.51	29,061.28
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			1,328,619.92	1,511,564.32	3,210,782.06	2,254,348.50	1,022,951.37	32,754.68	1,902,464.69	(440,483.44)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		41,685.08	129,433.84	1,188,027.15	1,193,564.02	1,194,796.35	1,208,212.99	1,188,220.86	1,238,876.99
Classified Salaries	2000-2999		159,619.29	202,805.90	335,136.31	294,430.76	279,868.43	317,565.21	331,519.83	323,640.94
Employee Benefits	3000-3999		111,536.93	140,744.37	508,230.54	501,518.73	502,044.70	516,197.95	522,275.71	430,795.12
Books and Supplies	4000-4999		3,678.09	104,108.47	55,951.64	94,685.86	24,596.64	13,301.99	23,840.69	116,299.50
Services	5000-5999		267,161.49	336,895.46	118,033.02	202,361.97	136,040.84	169,460.25	77,859.08	236,130.08
Capital Outlay	6000-6599		0.00	0.00	0.00	6,553.91	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		2,543.51	(26,563.51)	(57,734.94)	18,979.46	2,543.51	193,941.05	2,543.51	2,889.63
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			586,224.39	887,424.53	2,147,643.72	2,312,094.71	2,139,890.47	2,418,679.44	2,146,259.68	2,348,632.26
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	2,500.00	0.00	0.00		0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	1,001,611.74	102,122.77	695,652.12	3,758.26	115,080.93	0.00	7,314.66	7,833.00	
Due From Other Funds	9310	225,138.16	0.00	0.00	225,138.16	0.00	0.00	0.00	0.00	
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,229,249.90	102,122.77	695,652.12	228,896.42	115,080.93	0.00	7,314.66	7,833.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(1,103,733.82)	179,215.61	692,367.82	133,456.30	14,158.45	(25,313.11)	125,462.50	2,090.20	
Due To Other Funds	9610	(1,023,624.19)	0.00	0.00	20,000.00	1,003,624.19	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	(323,752.86)	0.00	0.00	323,752.86	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(2,451,110.87)	179,215.61	692,367.82	477,209.16	1,017,782.64	(25,313.11)	125,462.50	2,090.20	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		3,680,360.77	(77,092.84)	3,284.30	(248,312.74)	(902,701.71)	25,313.11	(118,147.84)	5,742.80	0.00
E. NET INCREASE/DECREASE (B - C + D)			665,302.69	627,424.09	814,825.60	(960,447.92)	(1,091,625.99)	(2,504,072.60)	(238,052.19)	(2,789,115.70)
F. ENDING CASH (A + E)			6,516,824.07	7,144,248.16	7,959,073.76	6,998,625.84	5,906,999.85	3,402,927.25	3,164,875.06	375,759.36
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January								
A. BEGINNING CASH		375,759.36	(1,625,450.17)	1,472,990.61	(1,055,377.56)				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	(1,012,567.50)	(1,127,862.00)	(1,127,862.00)	(1,008,567.50)			1,888,416.00	1,888,416.00
Property Taxes	8020-8079	906,576.66	6,157,653.51	169,525.91	10,316,653.61			19,340,062.00	19,340,062.00
Miscellaneous Funds	8080-8099	0.00	0.00	541,206.45	0.00	96,333.34		1,202,681.00	1,202,681.00
Federal Revenue	8100-8299	158,539.36	184,742.21	67,563.96	132,286.98	157,181.50		788,560.00	788,560.00
Other State Revenue	8300-8599	193,935.72	49,847.60	140,173.00	1,259,783.38	74,771.40		2,094,737.00	2,094,737.00
Other Local Revenue	8600-8799	262,560.38	123,068.93	0.00	0.00			2,224,091.00	2,224,091.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	86,298.00			86,298.00	86,298.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		509,044.62	5,387,450.25	(209,392.68)	10,786,454.47	328,286.24	0.00	27,624,845.00	27,624,845.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,239,446.91	1,228,015.85	1,225,594.43	1,523,084.74	12,773.79		12,611,733.00	12,611,733.00
Classified Salaries	2000-2999	321,699.79	324,538.02	323,467.96	353,284.95	63,223.61		3,630,801.00	3,630,801.00
Employee Benefits	3000-3999	463,575.05	446,935.00	423,815.52	2,246,471.42	17,897.96		6,832,039.00	6,832,039.00
Books and Supplies	4000-4999	60,850.16	34,013.42	91,025.58	122,530.77	15,619.19		760,502.00	760,502.00
Services	5000-5999	307,922.97	252,617.55	252,182.37	337,530.57	137,155.35		2,831,351.00	2,831,351.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.09	0.00		6,554.00	6,554.00
Other Outgo	7000-7499	204,313.22	2,889.63	2,889.63	261,799.85	60,278.45		671,313.00	671,313.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	20,000.00			20,000.00	20,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00				0.00	0.00
TOTAL DISBURSEMENTS		2,597,808.10	2,289,009.47	2,318,975.49	4,864,702.39	306,948.35	0.00	27,364,293.00	27,364,293.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00						0.00	
Accounts Receivable	9200-9299	69,850.00				(328,286.24)		673,325.50	
Due From Other Funds	9310							225,138.16	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		69,850.00	0.00	0.00	0.00	(328,286.24)	0.00	898,463.66	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(17,703.95)				(306,948.35)		796,785.47	
Due To Other Funds	9610							1,023,624.19	
Current Loans	9640							0.00	
Unearned Revenues	9650							323,752.86	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(17,703.95)	0.00	0.00	0.00	(306,948.35)	0.00	2,144,162.52	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		87,553.95	0.00	0.00	0.00	(21,337.89)	0.00	(1,245,698.86)	
E. NET INCREASE/DECREASE (B - C + D)		(2,001,209.53)	3,098,440.78	(2,528,368.17)	5,921,752.08	0.00	0.00	(985,146.86)	260,552.00
F. ENDING CASH (A + E)		(1,625,450.17)	1,472,990.61	(1,055,377.56)	4,866,374.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,866,374.52	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			4,866,374.52	5,965,282.66	7,006,550.43	7,404,552.34	6,988,699.18	5,040,835.50	7,720,163.08	6,359,359.28
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,713,605.10	1,713,605.10	1,713,605.10	1,713,605.10	0.00	0.00	685,442.04	776,834.31
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	4,029,835.05	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	22,018.52	0.00	0.00	0.00	532,579.52	0.00	0.00
Federal Revenue	8100-8299		1,966.30	(46,617.33)	34,298.90	0.00	0.00	(2,277.12)	0.00	87,848.51
Other State Revenue	8300-8599		724.99	22,911.27	0.00	32,014.43	161,734.89	174,458.03	0.00	616.81
Other Local Revenue	8600-8799		36,326.13	55,375.39	855,869.46	86,178.55	46,950.51	348,809.61	133,144.71	25,098.22
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,752,622.52	1,767,292.95	2,603,773.46	1,831,798.08	208,685.40	5,083,405.09	818,586.75	890,397.85
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		41,710.19	129,511.82	1,188,742.88	1,194,283.09	1,195,516.16	1,208,940.88	1,188,936.71	1,239,623.36
Classified Salaries	2000-2999		167,932.70	213,368.58	352,591.12	309,765.52	294,444.74	334,104.87	348,786.29	340,497.04
Employee Benefits	3000-3999		120,172.52	151,641.30	547,579.57	540,348.11	540,914.80	556,163.85	562,712.17	464,148.83
Books and Supplies	4000-4999		2,129.72	60,281.73	32,397.57	54,825.77	14,242.14	7,702.23	13,804.43	67,340.68
Services	5000-5999		225,012.29	283,744.56	99,411.34	170,435.98	114,578.12	142,725.06	65,575.51	198,876.61
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		1,739.29	(18,164.57)	(39,480.11)	12,978.47	1,739.29	132,620.12	1,739.29	1,975.98
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			558,696.71	820,383.42	2,181,242.37	2,282,636.94	2,161,435.25	2,382,257.01	2,181,554.40	2,312,462.50
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	2,500.00			0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	328,286.24	33,471.56	228,005.53	1,231.80	37,718.70	0.00	2,397.44	2,567.32	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		330,786.24	33,471.56	228,005.53	1,231.80	37,718.70	0.00	2,397.44	2,567.32	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	306,948.35	128,489.23	133,647.29	25,760.98	2,733.00	(4,886.17)	24,217.94	403.47	0.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		306,948.35	128,489.23	133,647.29	25,760.98	2,733.00	(4,886.17)	24,217.94	403.47	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		23,837.89	(95,017.67)	94,358.24	(24,529.18)	34,985.70	4,886.17	(21,820.50)	2,163.85	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,098,908.14	1,041,267.77	398,001.91	(415,853.16)	(1,947,863.68)	2,679,327.58	(1,360,803.80)	(1,422,064.65)
F. ENDING CASH (A + E)			5,965,282.66	7,006,550.43	7,404,552.34	6,988,699.18	5,040,835.50	7,720,163.08	6,359,359.28	4,937,294.63
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January								
A. BEGINNING CASH		4,937,294.63	3,792,230.97	6,628,487.45	5,849,888.01				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	776,834.31	776,834.31	776,834.31	776,834.32	0.00		11,424,034.00	11,424,034.00
Property Taxes	8020-8079	0.00	4,029,835.05	0.00	895,518.90	0.00		8,955,189.00	8,955,189.00
Miscellaneous Funds	8080-8099	0.00	0.00	531,109.80	0.00	94,536.16		1,180,244.00	1,180,244.00
Federal Revenue	8100-8299	135,136.03	157,470.85	57,590.27	112,758.98	133,978.61		672,154.00	672,154.00
Other State Revenue	8300-8599	202,304.24	51,998.57	146,221.61	1,314,144.30	77,997.86		2,185,127.00	2,185,127.00
Other Local Revenue	8600-8799	226,755.29	106,286.13	0.00	0.00	0.00		1,920,794.00	1,920,794.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	80,995.00	0.00		80,995.00	80,995.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL RECEIPTS		1,341,029.87	5,122,424.91	1,511,755.99	3,180,251.50	306,512.63	0.00	26,418,537.00	26,418,537.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,240,193.62	1,228,755.67	1,226,332.80	1,524,002.33	12,781.49		12,619,331.00	12,619,331.00
Classified Salaries	2000-2999	338,454.79	341,440.84	340,315.06	371,684.99	66,516.46		3,819,903.00	3,819,903.00
Employee Benefits	3000-3999	499,466.70	481,538.31	456,628.84	2,420,401.30	19,283.70		7,361,000.00	7,361,000.00
Books and Supplies	4000-4999	35,233.95	19,694.72	52,706.37	70,948.75	9,043.94		440,352.00	440,352.00
Services	5000-5999	259,342.97	212,762.91	212,396.38	284,279.47	115,516.80		2,384,658.00	2,384,658.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	139,712.78	1,975.98	1,975.98	179,023.08	41,219.42		459,055.00	459,055.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	20,000.00	0.00		20,000.00	20,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		2,512,404.81	2,286,168.43	2,290,355.43	4,870,339.92	264,361.81	0.00	27,104,299.00	27,104,299.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00						0.00	
Accounts Receivable	9200-9299	22,893.89				(306,512.63)		21,773.61	
Due From Other Funds	9310	0.00						0.00	
Stores	9320	0.00						0.00	
Prepaid Expenditures	9330	0.00						0.00	
Other Current Assets	9340	0.00						0.00	
Deferred Outflows of Resources	9490	0.00						0.00	
SUBTOTAL		22,893.89	0.00	0.00	0.00	(306,512.63)	0.00	21,773.61	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(3,417.39)				(264,361.81)		42,586.54	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(3,417.39)	0.00	0.00	0.00	(264,361.81)	0.00	42,586.54	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		26,311.28	0.00	0.00	0.00	(42,150.82)	0.00	(20,812.93)	
E. NET INCREASE/DECREASE (B - C + D)		(1,145,063.66)	2,836,256.48	(778,599.44)	(1,690,088.42)	0.00	0.00	(706,574.93)	(685,762.00)
F. ENDING CASH (A + E)		3,792,230.97	6,628,487.45	5,849,888.01	4,159,799.59				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,159,799.59	

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2019-20 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	27,364,293.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,227,575.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	74,277.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,554.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	30,523.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	20,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				131,354.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	44,089.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				26,049,453.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		2,263.73
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,507.31

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	23,148,532.54	9,801.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	23,148,532.54	9,801.81
B. Required effort (Line A.2 times 90%)	20,833,679.29	8,821.63
C. Current year expenditures (Line I.E and Line II.B)	26,049,453.00	11,507.31
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,228,478.00	-4.00%	20,379,223.00	0.48%	20,477,204.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	553,056.00	-22.00%	431,383.00	0.30%	432,669.00
4. Other Local Revenues	8600-8799	622,423.00	1.71%	633,060.00	0.00%	633,060.00
5. Other Financing Sources						
a. Transfers In	8900-8929	86,298.00	-6.14%	80,995.00	-6.92%	75,391.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,903,318.00)	4.24%	(4,068,769.00)	0.41%	(4,085,371.00)
6. Total (Sum lines A1 thru A5c)		18,586,937.00	-6.09%	17,455,892.00	0.44%	17,532,953.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,923,073.00		9,776,708.00
b. Step & Column Adjustment				160,756.00		165,687.00
c. Cost-of-Living Adjustment				(126,222.00)		36,289.00
d. Other Adjustments				(180,899.00)		(85,859.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,923,073.00	-1.47%	9,776,708.00	1.19%	9,892,825.00
2. Classified Salaries						
a. Base Salaries				2,253,636.00		2,251,732.00
b. Step & Column Adjustment				27,451.00		21,910.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(29,355.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,253,636.00	-0.08%	2,251,732.00	0.97%	2,273,642.00
3. Employee Benefits	3000-3999	4,349,302.00	5.83%	4,602,905.00	4.12%	4,792,451.00
4. Books and Supplies	4000-4999	376,735.00	-19.41%	303,610.00	1.01%	306,675.00
5. Services and Other Operating Expenditures	5000-5999	1,330,499.00	-13.20%	1,154,896.00	0.18%	1,156,964.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,523.00	1.20%	42,022.00	1.19%	42,522.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,324.00)	-8.59%	(46,003.00)	0.00%	(46,003.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,244,444.00	-0.76%	18,105,870.00	1.84%	18,439,076.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		342,493.00		(649,978.00)		(906,123.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,365,469.39		4,707,962.39		4,057,984.39
2. Ending Fund Balance (Sum lines C and D1)		4,707,962.39		4,057,984.39		3,151,861.39
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	74,495.00		95,490.00		110,881.00
d. Assigned	9780	1,935,261.00		1,432,749.00		667,902.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	820,929.00		813,129.00		821,730.00
2. Unassigned/Unappropriated	9790	1,874,777.39		1,714,116.39		1,548,848.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,707,962.39		4,057,984.39		3,151,861.39

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	820,929.00		813,129.00		821,730.00
c. Unassigned/Unappropriated	9790	1,874,777.39		1,714,116.39		1,548,848.39
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	0.00		0.00		
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		2,695,706.39		2,527,245.39		2,370,578.39

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Other Adjustments - Shfit in funding to restricted funding for 20/21 to Parcel Tax Allocation. FY 20/21 reflects reduction of 1.8 FTE due to declining enrollment and FY 21/22 reflects additional 1.0 reduction due to declining enrollment.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,202,681.00	-1.87%	1,180,244.00	0.00%	1,180,244.00
2. Federal Revenues	8100-8299	788,560.00	-14.76%	672,154.00	0.00%	672,154.00
3. Other State Revenues	8300-8599	1,541,681.00	13.76%	1,753,744.00	-1.65%	1,724,743.00
4. Other Local Revenues	8600-8799	1,601,668.00	-19.60%	1,287,734.00	0.13%	1,289,423.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,903,318.00	4.24%	4,068,769.00	0.41%	4,085,371.00
6. Total (Sum lines A1 thru A5c)		9,037,908.00	-0.83%	8,962,645.00	-0.12%	8,951,935.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,688,660.00		2,842,623.00
b. Step & Column Adjustment				39,937.00		26,989.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				114,026.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,688,660.00	5.73%	2,842,623.00	0.95%	2,869,612.00
2. Classified Salaries						
a. Base Salaries				1,377,165.00		1,568,171.00
b. Step & Column Adjustment				191,006.00		30,937.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,377,165.00	13.87%	1,568,171.00	1.97%	1,599,108.00
3. Employee Benefits	3000-3999	2,482,737.00	11.09%	2,758,095.00	3.30%	2,849,112.00
4. Books and Supplies	4000-4999	383,767.00	-64.37%	136,742.00	-0.23%	136,425.00
5. Services and Other Operating Expenditures	5000-5999	1,500,852.00	-18.06%	1,229,762.00	-17.07%	1,019,895.00
6. Capital Outlay	6000-6999	6,554.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	663,790.00	-32.05%	451,033.00	3.27%	465,780.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	16,324.00	-26.47%	12,003.00	0.00%	12,003.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,119,849.00	-1.33%	8,998,429.00	-0.52%	8,951,935.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(81,941.00)		(35,784.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		264,191.02		182,250.02		146,466.02
2. Ending Fund Balance (Sum lines C and D1)		182,250.02		146,466.02		146,466.02
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	182,250.02		146,466.02		146,466.02
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		182,250.02		146,466.02		146,466.02

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Increase in 20/21 other adjustments to allocate salaries from contracted services to positions for 20/21 as well as shift in postion funding to restricted programs.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	22,431,159.00	-3.89%	21,559,467.00	0.45%	21,657,448.00
2. Federal Revenues	8100-8299	788,560.00	-14.76%	672,154.00	0.00%	672,154.00
3. Other State Revenues	8300-8599	2,094,737.00	4.32%	2,185,127.00	-1.27%	2,157,412.00
4. Other Local Revenues	8600-8799	2,224,091.00	-13.64%	1,920,794.00	0.09%	1,922,483.00
5. Other Financing Sources						
a. Transfers In	8900-8929	86,298.00	-6.14%	80,995.00	-6.92%	75,391.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		27,624,845.00	-4.37%	26,418,537.00	0.25%	26,484,888.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,611,733.00		12,619,331.00
b. Step & Column Adjustment				200,693.00		192,676.00
c. Cost-of-Living Adjustment				(126,222.00)		36,289.00
d. Other Adjustments				(66,873.00)		(85,859.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,611,733.00	0.06%	12,619,331.00	1.13%	12,762,437.00
2. Classified Salaries						
a. Base Salaries				3,630,801.00		3,819,903.00
b. Step & Column Adjustment				218,457.00		52,847.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(29,355.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,630,801.00	5.21%	3,819,903.00	1.38%	3,872,750.00
3. Employee Benefits	3000-3999	6,832,039.00	7.74%	7,361,000.00	3.81%	7,641,563.00
4. Books and Supplies	4000-4999	760,502.00	-42.10%	440,352.00	0.62%	443,100.00
5. Services and Other Operating Expenditures	5000-5999	2,831,351.00	-15.78%	2,384,658.00	-8.71%	2,176,859.00
6. Capital Outlay	6000-6999	6,554.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	705,313.00	-30.09%	493,055.00	3.09%	508,302.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(34,000.00)	0.00%	(34,000.00)	0.00%	(34,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		27,364,293.00	-0.95%	27,104,299.00	1.06%	27,391,011.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		260,552.00		(685,762.00)		(906,123.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,629,660.41		4,890,212.41		4,204,450.41
2. Ending Fund Balance (Sum lines C and D1)		4,890,212.41		4,204,450.41		3,298,327.41
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	182,250.02		146,466.02		146,466.02
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	74,495.00		95,490.00		110,881.00
d. Assigned	9780	1,935,261.00		1,432,749.00		667,902.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	820,929.00		813,129.00		821,730.00
2. Unassigned/Unappropriated	9790	1,874,777.39		1,714,116.39		1,548,848.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,890,212.41		4,204,450.41		3,298,327.41

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	820,929.00		813,129.00		821,730.00
c. Unassigned/Unappropriated	9790	1,874,777.39		1,714,116.39		1,548,848.39
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,695,706.39		2,527,245.39		2,370,578.39
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.85%		9.32%		8.65%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,259.95		2,214.90		2,185.74
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		27,364,293.00		27,104,299.00		27,391,011.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		27,364,293.00		27,104,299.00		27,391,011.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		820,928.79		813,128.97		821,730.33
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		820,928.79		813,128.97		821,730.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 1,009,034.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 21,714,892.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.65%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,175,789.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	434,801.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	18,500.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	104,701.31
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,733,791.31
9.	Carry-Forward Adjustment (Part IV, Line F)	166,013.54
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,899,804.85

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,676,124.00
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,503,023.00
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,335,666.00
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	590.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	74,277.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	563,699.00
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,146,939.69
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	851,589.00
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,000.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	25,152,907.69

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 6.89%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 7.55%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	1,733,791.31
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	62,130.65
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.48%) times Part III, Line B18); zero if negative	166,013.54
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.48%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.48%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	166,013.54

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable

LEA request for Option 1, Option 2, or Option 3

1

F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	166,013.54

Approved indirect cost rate: 6.48%
Highest rate used in any program: 6.48%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	179,344.00	11,621.00	6.48%
01	4035	36,150.00	2,343.00	6.48%
01	4203	98,278.00	1,966.00	2.00%
01	6010	590.00	29.00	4.92%
01	6690	5,635.00	365.00	6.48%
13	5310	795,589.00	34,000.00	4.27%

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	4,730.00	0.00	0.00	(34,000.00)				
Other Sources/Uses Detail					86,298.00	20,000.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,730.00)	34,000.00	0.00				
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,078,249.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,078,249.00	86,298.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,730.00	(4,730.00)	34,000.00	(34,000.00)	1,184,547.00	1,184,547.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	2,300.58	2,302.11		
Charter School		0.00		
Total ADA	**2,300.58**	**2,302.11**	**0.1%**	**Met**
1st Subsequent Year (2020-21)				
District Regular	2,244.80	2,260.26		
Charter School				
Total ADA	**2,244.80**	**2,260.26**	**0.7%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	2,207.92	2,212.76		
Charter School				
Total ADA	**2,207.92**	**2,212.76**	**0.2%**	**Met**

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2019-20)				
District Regular	2,348	2,348		
Charter School	0			
Total Enrollment	**2,348**	**2,348**	**0.0%**	**Met**
1st Subsequent Year (2020-21)				
District Regular	2,315	2,290		
Charter School	0			
Total Enrollment	**2,315**	**2,290**	**-1.1%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	2,317	2,262		
Charter School	0			
Total Enrollment	**2,317**	**2,262**	**-2.4%**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District completed a Demographic Study and has updated enrollment projections for Kindergarten enrollment based on the Demographic Study.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	2,362	2,430	
Charter School			
Total ADA/Enrollment	**2,362**	**2,430**	**97.2%**
Second Prior Year (2017-18)			
District Regular	2,364	2,433	
Charter School			
Total ADA/Enrollment	**2,364**	**2,433**	**97.2%**
First Prior Year (2018-19)			
District Regular	2,301	2,383	
Charter School			
Total ADA/Enrollment	**2,301**	**2,383**	**96.6%**
		Historical Average Ratio:	97.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**97.5%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	2,260	2,348		
Charter School	0			
Total ADA/Enrollment	**2,260**	**2,348**	**96.3%**	**Met**
1st Subsequent Year (2020-21)				
District Regular	2,215	2,290		
Charter School				
Total ADA/Enrollment	**2,215**	**2,290**	**96.7%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	2,186	2,262		
Charter School				
Total ADA/Enrollment	**2,186**	**2,262**	**96.6%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: **-2.0% to +2.0%**

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2019-20)	20,294,213.00	21,228,478.00	4.6%	Not Met
1st Subsequent Year (2020-21)	20,568,790.00	20,379,223.00	-0.9%	Met
2nd Subsequent Year (2021-22)	20,829,328.00	20,477,204.00	-1.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Since 1st Interim, the District received property tax information with increased supplmental property taxes along with declining enrollment that resulted in a shift in funding to Basic Aid status for the current year.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2016-17)	14,984,040.10	16,708,067.36	89.7%
Second Prior Year (2017-18)	15,732,705.35	17,460,055.28	90.1%
First Prior Year (2018-19)	15,803,730.15	17,386,351.38	90.9%
		Historical Average Ratio:	90.2%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**87.2% to 93.2%**	**87.2% to 93.2%**	**87.2% to 93.2%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2019-20)	16,526,011.00	18,224,444.00	90.7%	Met
1st Subsequent Year (2020-21)	16,631,345.00	18,085,870.00	92.0%	Met
2nd Subsequent Year (2021-22)	16,958,918.00	18,419,076.00	92.1%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	774,990.00	788,560.00	1.8%	No
1st Subsequent Year (2020-21)	672,154.00	672,154.00	0.0%	No
2nd Subsequent Year (2021-22)	672,154.00	672,154.00	0.0%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	2,068,127.00	2,094,737.00	1.3%	No
1st Subsequent Year (2020-21)	1,995,963.00	2,185,127.00	9.5%	Yes
2nd Subsequent Year (2021-22)	1,967,950.00	2,157,412.00	9.6%	Yes

Explanation:
(required if Yes)
As of 19/20 2nd Interim, the District has included the Governor's proposed increase in the base SELPA funding for 20/21 & 21/22.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	2,248,183.00	2,224,091.00	-1.1%	No
1st Subsequent Year (2020-21)	1,954,794.00	1,920,794.00	-1.7%	No
2nd Subsequent Year (2021-22)	1,956,483.00	1,922,483.00	-1.7%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	742,843.00	760,502.00	2.4%	No
1st Subsequent Year (2020-21)	530,391.00	440,352.00	-17.0%	Yes
2nd Subsequent Year (2021-22)	535,759.00	443,100.00	-17.3%	Yes

Explanation:
(required if Yes)
As of 2nd Interim, the District has reduced books and supplies for 20/21 & 21/22 since we have moved towards online curriculum and will be using one time funds to purchase newly adopted curriculum that is being piloted for Science and History Social Studies.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	2,575,114.00	2,831,351.00	10.0%	Yes
1st Subsequent Year (2020-21)	2,075,807.00	2,384,658.00	14.9%	Yes
2nd Subsequent Year (2021-22)	1,893,506.00	2,176,859.00	15.0%	Yes

Explanation:
(required if Yes)
Services and other operating services increased at 2nd Interim due to special ed student placements and special ed contracted services.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	5,091,300.00	5,107,388.00	0.3%	Met
1st Subsequent Year (2020-21)	4,622,911.00	4,778,075.00	3.4%	Met
2nd Subsequent Year (2021-22)	4,596,587.00	4,752,049.00	3.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	3,317,957.00	3,591,853.00	8.3%	Not Met
1st Subsequent Year (2020-21)	2,606,198.00	2,825,010.00	8.4%	Not Met
2nd Subsequent Year (2021-22)	2,429,265.00	2,619,959.00	7.8%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

As of 2nd Interim, the District has reduced books and supplies for 20/21 & 21/22 since we have moved towards online curriculum and will be using one time funds to purchase newly adopted curriculum that is being piloted for Science and History Social Studies.

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

Services and other operating services increased at 2nd Interim due to special ed student placements and special ed contracted services.

7. CRITERION: Facilities Maintenance

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

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

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

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	820,929.00	825,204.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		802,240.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.9%	9.3%	8.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.3%**	**3.1%**	**2.9%**

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2019-20)	342,493.00	18,244,444.00	N/A	Met
1st Subsequent Year (2020-21)	(649,978.00)	18,105,870.00	3.6%	Not Met
2nd Subsequent Year (2021-22)	(906,123.00)	18,439,076.00	4.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District budget reflects declining enrollment in the current year and 2 subsequent years. The District will continue to monitor and make necessary budget reductions to mitigate deficit spending.

9. CRITERION: Fund and Cash Balances

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

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	4,890,212.41	Met
1st Subsequent Year (2020-21)	4,204,450.41	Met
2nd Subsequent Year (2021-22)	3,298,327.41	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2019-20)	4,866,374.52	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

Percentage Level	District ADA		
5% or $69,000 (greater of)	0	to	300
4% or $69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,260	2,215	2,186
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	27,364,293.00	27,104,299.00	27,391,011.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	27,364,293.00	27,104,299.00	27,391,011.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	820,928.79	813,128.97	821,730.33
6. Reserve Standard - by Amount ($69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**820,928.79**	**813,128.97**	**821,730.33**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	820,929.00	813,129.00	821,730.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,874,777.39	1,714,116.39	1,548,848.39
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	2,695,706.39	2,527,245.39	2,370,578.39
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.85%	9.32%	8.65%
District's Reserve Standard (Section 10B, Line 7):	**820,928.79**	**813,128.97**	**821,730.33**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-5.0% to +5.0% or -$20,000 to +$20,000**

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2019-20)	(3,901,485.00)	(3,903,318.00)	0.0%	1,833.00	Met
1st Subsequent Year (2020-21)	(4,080,245.00)	(4,068,769.00)	-0.3%	(11,476.00)	Met
2nd Subsequent Year (2021-22)	(4,110,164.00)	(4,085,371.00)	-0.6%	(24,793.00)	Met
1b. **Transfers In, General Fund ***					
Current Year (2019-20)	86,298.00	86,298.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	80,995.00	80,995.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	75,391.00	75,391.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2019-20)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	20,000.00	20,000.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases	5	General Fund	7438 & 7439	104,125
Certificates of Participation				
General Obligation Bonds	25	Property Tax Revenue	Fund 51	54,424,527
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				54,528,652

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	30,522	30,522	30,522	30,522
Certificates of Participation				
General Obligation Bonds	3,459,058	7,337,633	3,323,351	3,193,132
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	3,489,580	7,368,155	3,353,873	3,223,654
Has total annual payment increased over prior year (2018-19)?		**Yes**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in annual long term committments will be funded through property tax revenue.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4): Yes

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? No

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? No

2. OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	6,620,093.00	6,620,093.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	6,620,093.00	6,620,093.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2019	Jun 30, 2019

3. OPEB Contributions	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	0.00	0.00
1st Subsequent Year (2020-21)	0.00	0.00
2nd Subsequent Year (2021-22)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2019-20)	350,511.00	350,647.00
1st Subsequent Year (2020-21)	355,550.00	358,975.00
2nd Subsequent Year (2021-22)	359,714.00	367,303.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	273,723.00	273,723.00
1st Subsequent Year (2020-21)	280,873.00	280,873.00
2nd Subsequent Year (2021-22)	282,122.00	282,122.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	48	48
1st Subsequent Year (2020-21)	49	49
2nd Subsequent Year (2021-22)	50	50

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

   b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? — n/a

   c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? — n/a

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	130.1	127.8	126.0	125.0

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Mar 17, 2020

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

If Yes, date of Superintendent and CBO certification: Mar 17, 2020

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

If Yes, date of budget revision board adoption: Mar 17, 2020

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	908,773	903,216	903,216
3. Percent of H&W cost paid by employer	up to cap	up to cap	up to cap
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim? No

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	212,592	208,980	183,869
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	61.4	61.5	61.5	61.5

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Mar 17, 2020

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

If Yes, date of Superintendent and CBO certification: Mar 17, 2020

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

If Yes, date of budget revision board adoption: Mar 17, 2020

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases			

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

		Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2.	Total cost of H&W benefits	318,092	331,572	331,572
3.	Percent of H&W cost paid by employer	up to cap	up to cap	up to cap
4.	Percent projected change in H&W cost over prior year	4.0%	4.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments

		Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	99,138	78,186	43,638
3.	Percent change in step & column over prior year	3.0%	3.0%	1.5%

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

		Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Are savings from attrition included in the interim and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections? No

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	17.0	18.0	18.0	18.0

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	67,825	49,562	50,767
Change in salary schedule from prior year (may enter text, such as "Reopener")	2.0%	2.0%	2.0%

Negotiations Not Settled

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	107,873	117,420	117,420
3. Percent of H&W cost paid by employer	up to cap	up to cap	up to cap
4. Percent projected change in H&W cost over prior year	0.0%	1.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	68,875	26,484	30,699
3. Percent change in step and column over prior year	3.2%	1.2%	1.4%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	4,200	4,200	4,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

   If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

SACS2019ALL Financial Reporting Software - 2019.2.0
3/11/2020 8:47:28 AM **41-68973-0000000**

Second Interim
2019-20 Original Budget
Technical Review Checks

Millbrae Elementary **San Mateo County**

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
20-9010-0-0000-0000-9740	20	9010	1,927,565.92
20-9010-0-0000-0000-9791	20	9010	1,927,565.92
20-9010-0-0000-0000-979Z	20	9010	1,927,565.92

Explanation:Funds approved by SAB waiver on sale of site surpus property funds that is restricted in use as approved by waiver

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net

to zero by function. **PASSED**

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **PASSED**

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **PASSED**

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **PASSED**

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **PASSED**

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. **PASSED**

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **PASSED**

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). **PASSED**

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. **PASSED**

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. **PASSED**

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. **PASSED**

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **PASSED**

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. **PASSED**

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **PASSED**

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **PASSED**

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **PASSED**

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
3/11/2020 8:48:12 AM **41-68973-0000000**

Second Interim
2019-20 Board Approved Operating Budget
Technical Review Checks

Millbrae Elementary **San Mateo County**

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
20-9010-0-0000-0000-9740	20	9010	1,927,565.92
20-9010-0-0000-0000-9791	20	9010	1,927,565.92
20-9010-0-0000-0000-979Z	20	9010	1,927,565.92

Explanation:Funds approved by SAB waiver on sale of site surpus property funds that is restricted in use as approved by waiver

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net

to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
3/11/2020 8:48:56 AM **41-68973-0000000**

Second Interim
2019-20 Projected Totals
Technical Review Checks

Millbrae Elementary **San Mateo County**

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
20-9010-0-0000-0000-9740	20	9010	1,927,565.92
20-9010-0-0000-0000-9791	20	9010	1,927,565.92
20-9010-0-0000-0000-979Z	20	9010	1,927,565.92

Explanation:Funds approved by SAB waiver on sale of site surplus property that is restricted in use as approved by waiver.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net

to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
3/11/2020 8:49:40 AM **41-68973-0000000**

Second Interim
2019-20 Actuals to Date
Technical Review Checks

Millbrae Elementary **San Mateo County**

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **PASSED**

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **PASSED**

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. **PASSED**

Checks Completed.

DISTRICT NAME: Millbrae School District

GENERAL FUND REVENUES

LOCAL CONTROL FUNDING FORMULA (LCFF)

Please provide details of the assumptions used in calculating the District's LCFF funding:		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
Gap Funding Rate: 100%	Gap Funding Rate: 100%	Gap Funding Rate: 100%
COLA: 3.26%	COLA: 2.29%	COLA: 2.71%
ADA: 2259.95	ADA: 2214.90	ADA: 2185.74
Enrollment: 2337	Enrollment: 2290	Enrollment: 2262
Unduplicated Pupil %: 38.99%	Unduplicated Pupil %: 38.69%	Unduplicated Pupil %: 38.40%
CSR Ratio: District has an alternatively bargained CSR ratio	CSR Ratio: District has an alternatively bargained CSR ratio	CSR Ratio: District has an alternatively bargained CSR ratio
(If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	(If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	(If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)
Explain below any material changes in LCFF calculation factors between fiscal years:	**Explain below any material changes in LCFF calculation factors between fiscal years:**	**Explain below any material changes in LCFF calculation factors between fiscal years:**

BASIC AID DISTRICTS

Indicate the projected growth in property taxes each year. Explain significant changes in property tax projections between fiscal years.		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
The District anticipates additional property taxes due to an	For Fiscal Year 20/21 the District antcipates to flip back to LCFF	For Fiscal Year 21/22 the District continues to budget property
increase in supplemental taxes for 19/20. With the increase in	with the loss of supplemental property taxes.	taxes as LCFF funded district.
property taxes and a decrease in ADA from declining enrollment,		
the District is estimating a shift to Basic Aid status as a result of		
this one time increase in property tax revenue.		

FEDERAL REVENUES

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
19/20 2nd Interim continues to reflect Federal Revenue for Title I,	Federal Revenue for 20/21 continues to included revenue for	Federal Revenue for 21/22 continues to include revenue for
Title II and Title III as per 19/20 award allocations. 19/20 Federal	Title I, Title II, Title III, and Spec Ed IDEA and is	Title I, Title II, Title III, and Special Ed IDEA. The funding
revenue for Special Ed continues to reflect the 1st Inteirm SELPA	maintained at the same level as 19/20 excluding the prior year	is maintained at the same level as 19/20, excluding the prior
funding allocations. In addition, 2nd Interim federal funding	carryover that is included in 19/20.	year carryover that is included in 19/20.
includes prior year carryover for Title I, Title II and Title III.		
Funding for Title IV has been included at 2nd Interim to reflect		
ongoing funding award allocation.		

DISTRICT NAME: Millbrae School District

STATE REVENUES

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
19/20 2nd Interim State Revenue continues to include increase over	As of 2nd Interim, 20/21 includes additional Special Ed funding	As of 2nd Interim, 21/22 includes additional Special Ed funding
prior year for one time Special Ed Preschool funding.	antcipated in governors budget to increase the SELPA base level.	antcipated in governors budget to increase the SELPA base level.
In addtion, 2nd Interim continues to reflect additional funding	However, 20/21 doesn't include the potential preschool funding	However, 21/22 doesn't include the potential preschool funding
received for ASES and Mental Health.	from the governor's proposals for 20/21 budget.	from the governor's proposals for 20/21 budget.
Indicate total amount or per ADA funding rate used for any One-Time Mandate Discretionary Funding included in the multi-year projections.		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
One Time Discretionary Funding is not included in 19/20	One Time Discretionary Funding is not included in 20/21	One Time Discretionary Funding is not included in 21/22
Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year.		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
19/20 Lottery projections reflect $153/ADA for unrestricted	20/21 Lottery projections reflect $153/ADA for unrestricted	21/22 Lottery projections reflect $153/ADA for unrestricted
lottery and $54/ADA for restricted lottery as per School	lottery and $54/ADA for restricted lottery as per School	lottery and $54/ADA for restricted lottery as per School
Services Dartboard projections. In addition, 19/20 Lottery reflects	Services Dartboard projections.	Services Dartboard projections.
an increase due to Lottery ADA & revenue adjustments for prior		
year.		

LOCAL REVENUES

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
19/20 Local Revenue continues to reflect local revenue from	20/21 Local Revenue continues to reflect local revenue from	21/22 Local Revenue continues to reflect local revenue from
Parcel Tax, Millbrae Education Foundation, leased site revenue,	Parcel Tax, Millbrae Education Foundation, leased site revenue,	Parcel Tax, Millbrae Education Foundation, leased site revenue,
Academic Center grant, interest, and retiree health and welfare	interest, and retiree health and welfare revenue. 20/21 Local	interest, and retiree health and welfare revenue. 21/22 Local
revenue. 19/20 2nd Interim includes local donations & PTA funds	revenue doesn't include one time donations or local grants	revenue doesn't include one time donations or local grants
received or awarded to date.	received in 19/20.	received in 19/20.
Are there parcel taxes or other local revenue sources that are due to expire in the current or subsequent two fiscal years? If so, please indicate district plans to address the loss in revenues.		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
Parcel Tax Revenue was approved June 2018 and is valid for 5	Parcel Tax Revenue was approved June 2018 and is valid for 5	Parcel Tax Revenue was approved June 2018 and is valid for 5
years from Fiscal Year 18/19 - Fiscal Year 22/23.	years from Fiscal Year 18/19 - Fiscal Year 22/23.	years from Fiscal Year 18/19 - Fiscal Year 22/23.

DISTRICT NAME: Millbrae School District

OTHER FINANCING SOURCES & USES

Describe the nature and purpose of amounts shown in the following accounts:		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
a) Interfund Transfers In/Out; General Fund continues to reflect	a) Interfund Transfers In/Out; General Fund continues to reflect	a) Interfund Transfers In/Out; General Fund continues to reflect
interfund transfer from Special Reserve for transfer of interest	interfund transfer from Special Reserve for transfer of interest	interfund transfer from Special Reserve for transfer of interest
and continues to reflect transfer out from General Fund to Café	and continues to reflect transfer out from General Fund to Café	and continues to reflect transfer out from General Fund to Café
to support food service program and unpaid meal charges.	to support food service program and unpaid meal charges.	to support food service program and unpaid meal charges.
b) Other Sources/Uses: N/A	b) Other Sources/Uses: N/A	b) Other Sources/Uses: N/A
c) Contributions; 19/20 Contributions continues to reflect a	c) Contributions; 20/21 Contributions continues to reflect a	c) Contributions; 21/22 Contributions continues to reflect a
contribution to the Special Ed Program and 3% required	contribution to the Special Ed Program and 3% required	contribution to the Special Ed Program and 3% required
contribution to Routine Restricted Maintenance.	contribution to Routine Restricted Maintenance.	contribution to Routine Restricted Maintenance.

GENERAL FUND EXPENDITURES

CERTIFICATED & CLASSIFIED SALARIES

Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years, such as staffing increases/reduction due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
19/20 Certificated Staffing continues to reflect an overall	20/21 Certificated Staffing reflects a redution of 1.8 FTE due to	21/22 Certficated Staffing is reflects an additional reduction of
FTE level of 137.8	anticpated decline in enrollment.	1.0 FTE as a result of continued declining enrollment.

Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years, such as staffing increases/reduction due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
20/21 Classified staffing refelcts and overall FTE level of	20/21 Classified staffing is maintained at the same level as	21/22 Classified staffing is maintained at the same level as
61.48 FTE	19/20	19/20

Indicate the status of negotiations for each of the district's collective bargaining units. If settled, indicate if agreement contains a contingency language or a reopener provision.		
FY 2019-20	**FY 2020-21**	**FY 2021-22**
Certificated: Settled	Certificated: Not yet settled	Certificated: Not yet settled
Classified: settled	Classified: Not yet settled	Classified: Not yet settled
Mgm't & Confidential: settled	Mgm't & Confidential: Not yet settled	Mgm't & Confidential: Not yet settled
Other bargaining units: N/A	Other bargaining units: N/A	Other bargaining units: N/A

If negotiations are **settled**, indicate the negotiated increase in compensation and benefits for each fiscal year.

DISTRICT NAME: Millbrae School District

FY 2019-20	FY 2020-21	FY 2021-22
19/20 compenstation increase of 2.0% ongoing and 1% one time	N/A	N/A
off schedule bonus.		

If negotiations are **unsettled**, indicate the total estimated costs of potential settlements that are included in the budget or set aside as reserves in the components of ending fund balance.

FY 2019-20	FY 2020-21	FY 2021-22
N/A	N/A	N/A

Indicate assumptions for any furlough days, percentage of step & column adjustments, and other major assumptions used in projecting salaries and benefits budget.

FY 2019-20	FY 2020-21	FY 2021-22
Step & column %: 2%	Step & column %: 2%	Step & column %: 2%
Furlough Days included in the budget: N/A	Furlough Days included in the budget: N/A	Furlough Days included in the budget: N/A
Others assumptions: N/A	Others assumptions: N/A	Others assumptions: N/A

EMPLOYEE BENEFITS

Indicate assumptions used in projecting Employee Benefits (3000-3999) such as the rates used in projecting employer costs for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation for the current and subsequent two fiscal years.. Explain significant changes between fiscal years.

FY 2019-20	FY 2020-21	FY 2021-22
STRS: 17.10%	STRS: 18.40%	STRS: 18.10%
PERS: 19.721%	PERS: 22.8%	PERS: 24.9%
FICA: .062, Medicare: .0145, Unemployment: .0005	FICA: .062, Medicare: .0145, Unemployment: .0005	FICA: .062, Medicare: .0145, Unemployment: .0005
Workers Compensation: .043220	Workers Compensation: .0581864	Workers Compensation: .0622368

RETIREMENT INCENTIVE

Indicate the cost of any golden handshake or other retirement incentives included in the budget, the number of retirees covered, and the assumptions used to project costs.

FY 2019-20	FY 2020-21	FY 2021-22
N/A	N/A	N/A

Indicate the object and fund in which the retirement benefits/costs are recorded in the multi-year projections.

FY 2019-20	FY 2020-21	FY 2021-22
19/20 Retirement benefits are reflected in object code 3700	20/21 Retirement benefits are reflected in object code 3700	21/22 Retirement benefits are reflected in object code 3700
and include known retirements as 19/20 SY	and include known retirements as of 19/20 SY.	and included known retirements as of 19/20 SY.

DISTRICT NAME: Millbrae School District

OTHER SIGNIFICANT EXPENDITURES (Object Codes 4000 through 7999)

Indicate assumptions used in projecting expenditures in the following expenditure categories. Explain significant increases or decreases in the budget between fiscal years.

FY 2019-20	FY 2020-21	FY 2021-22
a) 4000-Books & Supplies: Books and supplies has been reduced at 2nd for curriculum materials to align for actual materials purchased as the District finishes completed pilot adoptions for science and history social studies.	a) 4000-Books & Supplies: Books and supplies has been reduced from 19/20 as the District will be using one time funds allocated for duration of pilot adoption.	a) 4000-Books & Supplies: Books and supplies has been reduced from 19/20 as the District will be using one time funds allocated for duration of pilot adoption.
b) 5000-Services & Other Operating Costs: 19/20 2nd Interim Services were increased from 1st Interim to reflect additional expenses for superintendent search services, insurance claim, transportation, and technology service contracts.	b) 5000-Services & Other Operating Costs: 20/21 services is maintained at 19/20 level less one time expenses for search services, insurance claim, transportation and technology contracted services.	b) 5000-Services & Other Operating Costs: 21/22 services is maintained at the same level as 20/21.
c) 6000-Capital Outlay: Capital outlay was increased from adopted budget to reflect upgrade to maintenance equipment.	c) 6000-Capital Outlay: No signifiant changes	c) 6000-Capital Outlay: No significant changes.
d) 7000-Other Outgo: Other outgo has been reduced from 1st Interim to reflect changes in student placements.	d) 7000-Other Outgo: 20/21 Other outgo has been reduced from 19/20 for changes in placements for students placed in county programs.	d) 7000-Other Outgo: 21/22 is maintained at the same level as 20/21 and continues to reflect students placed in county progams.

COMPONENTS OF GENERAL FUND ENDING BALANCE

Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance.

FY 2019-20	FY 2020-21	FY 2021-22
For 19/20, the District continues to commit $74,495 from interest savings on debt service payment for reserve for economic uncertainites to align with board policy 3100.	20/21 continues to reflect committed funds of $95,490 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.	21/22 continues to relfect committed funds of $110,881 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.

NET CHANGE IN FUND BALANCE - GENERAL FUND

Explain any significant operating deficit in Unrestricted General Fund. Indicate whether the deficits are ongoing or one-time. If ongoing, provide information on district's plan to address or eliminate deficits in the future.

FY 2019-20	FY 2020-21	FY 2021-22
A change in status to basic aid for 19/20 will eliminate any deficit spending in 19/20.	The District anticipates a flip back to LCFF funding status from basic aid for 20/21. With a reduction in revenue and declining enrollment, the District is reducing staffing to offset the decline in enrollment. However, the District will need to monitor spending and look for additional reductions to mitigate deficit spending.	The District is maintianing the LCFF funding status for 21/22, and anticipates continued decline in enrollment. Therefore, the District will need to reduce staff to offse the decline in enrollment and will need to monitor spending and look for additional reductions to mitigate deficit spending.

DISTRICT NAME: Millbrae School District

SHORT & LONG TERM OBLIGATIONS

TAX AND REVENUE ANTICIPATION NOTES (TRANs) or TEMPORARY INTERFUND BORROWINGS

For any anticipated TRANS, identify the estimated issue amount, costs, and other repayment terms. For interfund borrowings, indicate amount of loan and specific fund source.

FY 2019-20	FY 2020-21	FY 2021-22
1) TRANs Amount: N/A	1) TRANs Amount: N/A	1) TRANs Amount: N/A
Issuance Costs:	Issuance Costs:	Issuance Costs:
2) Interfund Borrowing Amount: N/A	2) Interfund Borrowing Amount: N/A	2) Interfund Borrowing Amount: N/A
Fund Source:	Fund Source:	Fund Source:

LONG-TERM DEBTS

Indicate amounts of outstanding voter and non-voter approved debts or obligations of the district such as GO Bonds, BANs, COPs, lease-purchases, loans and/or other borrowings.

FY 2019-20	FY 2020-21	FY 2021-22
GO Bonds: 53,784,527	GO Bonds: 52,554,527	GO Bonds: 47,389,527
COPs	COPs	COPs
BANs	BANs	BANs
Capital Leases: $104,126	Capital Leases: 77,185	Capital Leases: 49,175
Other Borrowings:	Other Borrowings:	Other Borrowings:

OTHER FUNDS

For each district fund, indicate assumptions used in projecting revenues, expenditures, interfund transfers, and other sources/uses. Provide explanation for significant changes between fiscal years.
(Please add rows for additional fund not listed below.)

Fund 11 – ADULT EDUCATION

FY 2019-20	FY 2020-21	FY 2021-22
N/A	N/A	N/A

Fund 12 – CHILD DEVELOPMENT

FY 2019-20	FY 2020-21	FY 2021-22
N/A	N/A	N/A

Fund 13 – CAFETERIA

FY 2019-20	FY 2020-21	FY 2021-22
19/20 Cafeteria Fund continues to reflect a transfer of $20,000	The District will monitor salary, staffing and program costs	The District will monitor salary, staffing and program costs
from General Fund to reduce deficit spending and to offset	to avoid deficit spending in 20/21.	to avoid deficit spending in 21/22.
meal charge shortages. In addition, the program has seen a		
reduction in participation that is mainly due to declining		
enrollment. The District will monitor program meal prices and		
program efficiencies to eliminate deficit spending.		

Fund 14 – DEFERRED MAINTENANCE

FY 2019-20	FY 2020-21	FY 2021-22

DISTRICT NAME: Millbrae School District

N/A	N/A	N/A

Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS

FY 2019-20	FY 2020-21	FY 2021-22
Special Reserve fund reflects balance of one time funds that	The District plans on adopting Science and History SS curriculum	District will update budget once cost and curriculumn has
were allocated for curriculumn adoption. District is currently	and will update budget once District has determined the timeline	been determined.
piloting Science and History SS and will utlize funds towards	and has selected the curriculumn.	
adoption once pilot has been completed.		

Fund 20 – SPECIAL RESERVE FUND FOR POST-EMPLOYMENT BENEFITS

FY 2019-20	FY 2020-21	FY 2021-22
The District has established Fund 20 to account for funds set	No significant changes from prior year	No significant changes from prior year.
aside to partially fund OPEB liablity. No additional funds have		
been transferred to fund 20. Ending fund balance continues		
to reflect the original transfer and interest earnings.		

Fund 21 – BUILDING FUND

FY 2019-20	FY 2020-21	FY 2021-22
N/A	N/A	N/A

Fund 25 – CAPITAL FACILITIES FUND

FY 2019-20	FY 2020-21	FY 2021-22
The District continues to budget for developer fees and interest.	20/21 Continues to reflect revenue from developer fees	21/22 Continues to reflect revenue from developer fees
In 19/20 District transferred RDA pass thru funds from the City	and interest. The District will use the master plan to develop	and interest. The District will use the master plan to develop
of Millbrae and San Bruno to Fund 40. The District will utilize	project timeline for facility projects and update the budget	project timeline for facility projects and update the budget
the recommendations from the facilities master plan to	accordingly.	accordingly.
implement projects utilizing the funds available in Fund 25.		

Fund 35 – COUNTY SCHOOL FACILITIES FUND

FY 2019-20	FY 2020-21	FY 2021-22
N/A	N/A	N/A

Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

FY 2019-20	FY 2020-21	FY 2021-22
Fund 40 continues to reflect funds from the sale of Millbrae	Fund 40 continues to reflect funds from sale of Millbrae school	Fund 40 continues to reflect funds from sale of Millbrae school
school site to be utilized for investment and Deferred	site. As the District moves forward with facility and	site. As the District moves forward with facility and
Maintenance projects. Fund balance continues to decline as	modernization projects that were not within the scope of the	modernization projects that were not within the scope of the
District has begun facility projects after the completion of	bond projects, the budget will be updated to reflect planned	bond projects, the budget will be updated to reflect planned
bond projects.	project and expenditures.	project and expenditures.

OTHER DISTRICT FUNDS ***(Insert additional rows, as necessary, to include all district's fund accounts.)***

Fund _____

FY 2019-20	FY 2020-21	FY 2021-22