Millbrae Elementary School District

Second Interim for Fiscal Year 2018-2019

Board of Trustees

Frank Barbaro

Denis Fama

Lynne Ferrario

Maggie Musa

D. Don Revelo

Administration

Vahn Phayprasert, Superintendent

Richard Champion, Chief Business Official

Claire Beltrami, Assistant Superintendent – Educational Services

Anita Allardice, Director of Special Education

Our Schools

Taylor Middle School
650-697-4096
850 Taylor Blvd.
Millbrae, CA 94030

Green Hills Elementary School
650-588-6485
401 Ludeman Ln
Millbrae, CA 94030

Meadows Elementary School
650-583-7590
1101 Helen Drive
Millbrae, CA 94030

Lomita Park Elementary School
650-588-5852
200 Santa Helena Avenue
San Bruno, CA 94066

Spring Valley Elementary School
650-697-5681
817 Murchison Drive
Millbrae, CA 94030

Millbrae School District Office
650-697-5693
555 Richmond Drive
Millbrae, CA 94030
www.millbraeschooldistrict.org

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Trustees of the Board of Education

Ms. Lynne Ferrario	Ms. Maggie Musa	Mr. D. Don Revelo
President	Vice President	Clerk
Term Ends 2022	Term Ends 2020	Term Ends 2022

Mr. Denis Fama	Mr. Frank Barbaro
Trustee	Trustee
Term Ends 2022	Term Ends 2020

The Millbrae School District Board of Education is comprised of five elected members who serve as the governing body of the District. They take action during legally constituted meetings in which a quorum of the Board is present. The Board of Education represents the people of the District. It functions as a goal setting, policy making and evaluating body. Board members occupy unique roles because they are also citizens of the community and in some cases, parents. This unique status causes Board members to have a special responsibility when they are acting as citizens of the community or parents because their elected positions carry a great deal of prestige and visibility. Board members are elected by the public to work for the best education interest of all of its students.

Fiscal Year Budget Calendar

October 2018	First Interim cut-off FY 2018/19
December 2018	Board approval First Interim FY 2018/19
	Release of Auditor's Report for FY 2017/18
January 2019	Board approval of Auditor's Report for FY 2017/18
	Governor's release of State budget proposal for FY 2019/20
	Second Interim cut-off for FY 2018/19
	Review of staffing for FY 2019/20
February 2019	Board/Staff conducts budget study based upon Governor's release
March 2019	Board approval of Second Interim for FY 2018/19
March-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 & LCAP
July 2019	Business office staff begins Year-End Closing (FY 2018/19)
September 2019	Board approval FY unaudited actuals 2018/19
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

Vision

Nurture Promote Foster Connect

Guiding Principles

- Inspire our community with opportunities to learn and thrive
- Commit to a shared purpose that guarantees each student a strong academic foundation
- Ensure equity through access and opportunity for all

Strategic Directives

Nurture Emotional Intelligence

Students will:

- ❑ Receive academic, social, emotional and personal support from peers, mentors, parents, and staff.
- ❑ Identify and express their needs through personal reflection, motivation, advocacy, and accountability.
- ❑ Build self-confidence, resilience and adaptability by taking risks and learning from success and failure.
- ❑ Learn to exercise good judgment empathy, tolerance and respect.

Promote a Passion for Learning

Students will:

- ❑ Engage in a variety of rigorous and meaningful learning experiences that spark intellectual curiosity and instill intrinsic motivation.
- ❑ Explore and nurture their inherent strengths and passions connecting them to their learning.
- ❑ Learn in an environment that promotes physical, mental, emotional, and social well-being.

Foster an Innovative Learning Environment

Students will:

- ❑ Explore learning opportunities that encourage creative discovery and promote perseverance.
- ❑ Collaborate and communicate with others to gain diverse perspectives, share ideas, and solve complex problems.
- ❑ Learn in adaptive environments that provide differentiated approaches, experience, and opportunities.
- ❑ Utilize a variety of educational resources, including technology, to creatively accomplish learning objectives and encourage self-expression.

Connect Self and Learning to the World

Students will:

- ❑ Apply given knowledge and real life experiences to deepen awareness of their impact in the classroom and community.
- ❑ Respect and understand cultures, values, traditions, and points of view that are not their own.
- ❑ Engage with others within and beyond their experiences to contribute to improve our communities.

Local Control Accountability Plan (LCAP)

The LCAP is intended to be a comprehensive planning tool. Accordingly, in developing goals, specific actions, and expenditures, the District carefully considers how to reflect the services and related expenses for their basic instructional program in relationship to the state priorities. We may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001.

LCAP Goal #1

All Students will receive High Quality
California State Standards (CSS) Instruction and Promotion of
College and Career Readiness
(Teaching & Learning)

LCAP Goal #2

Appropriate tiered supports promoting & sustaining
academic growth, positive social-emotional development
(Reaching ALL Learners)

LCAP Goal #3

Increase school connectedness by providing a socially,
Physically & emotionally safe environment that is culturally responsive to all
students, staff & families
(Importance of Relationships)

Executive Summary

The Executive Summary is an overview of the financial data reported to the County of San Mateo Office of Education in the Standardized Account Code Structure (SACS) format. The following data and related exhibits are intended to assist all readers in understanding the information as reported.

The Millbrae School District financial status is comprised of three major components: (1) Fund Balance *(Ending and Beginning Balance)*; (2) Revenues; and (3) Expenditures. The overall financial goal for the district is to maintain an appropriate level of reserves, maximize district revenues and expend district resources in areas achieving the highest educational value

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

- The First Interim Report shall reflect changes to the board approved budget from July 1, 2018 through October 31, 2018.
- The Second Interim Report reflects changes to the board approved budget from July 1, 2018 through January 31, 2019.

The objectives of 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.

In addition to the Interim Reports, the District submits a Multiple Year Projection (MYP) report. These report examines the District's enrollment, spending pattern, ending fund balance, and reserve for economic uncertainties for the current fiscal year *(FY 2018/2019)* and the two (2) subsequent years *(FY 2019/2020 & FY 2020/2021)*.

Contain in the summary report and related attached documents fulfill Education Code 42300 for period ended January 31, 2019 - the Second Interim Report.

2nd Interim FY 18-19 Key Guidance

For the majority of California's schools, funding in California is highly dependent on growth on California's taxpayers. Tax revenues from individual, corporate, and sales tax support that fund the funding formula (LCFF), along with Federal, Other State, and Local sources are projected to provide revenues, both unrestricted and restricted, of $26,564,911 for fiscal year 2018-2019. As part of our budget development, the district's staff, along with direction from the San Mateo County Office of Education and third-party sources, utilizes key indicators and guidance. Listed below are the key guidance for this year and looking forward:

The Governor's Newsom's initial 2019-2020 State Budget Proposal this past January provides proposed funding for a cost of living adjustment (COLA), contribution to CalSTRS pension fund, and increased access to school construction and modernization projects. The Governor's proposals are:

- $2.0 billion in Proposition 98 funding directed toward the statutory COLA of 3.46% for the Local Control Funding Formula (LCFF)
    - Special Education COLA funding will also be targeted at 3.46%
- $3.0 billion in non-Proposition 98 funds toward debt payments to the CalSTRS liability for school district employers
- $1.5 billion in state bonds to allow agencies greater access to funds for facilities projects

The Multi Year Projections (MYP) illustrates our commitment to invest in services and programs to afford the very best for our students and staff. The accuracy of the District's budget projections is only as good as the research and information obtained in our assumptions used in developing this document. If our assumptions are incorrect, so too will be our budget. Therefore, since it is impossible to accurately predict all the assumptions, both within our District and external events, we update the budget to reflect financially impacted events. The first occurring forty-five (45) days after the State of California adopts its budget, and two (2) interim reports are presented and delivered to the Board of Trustees in December and March of each fiscal year. Based upon the Governor's January 2019 Initial budget proposal for FY 2019-2020, recommendations from the School Service of California's Dartboard, San Mateo County Office of Education's Common Message and Fiscal Crisis Management Assistance Team (FCMAT) LCFF calculator, we have incorporated adjustments that impact our district.

Planning Factors for FY 2018-2019 & Multi-Year Projections (MYP)

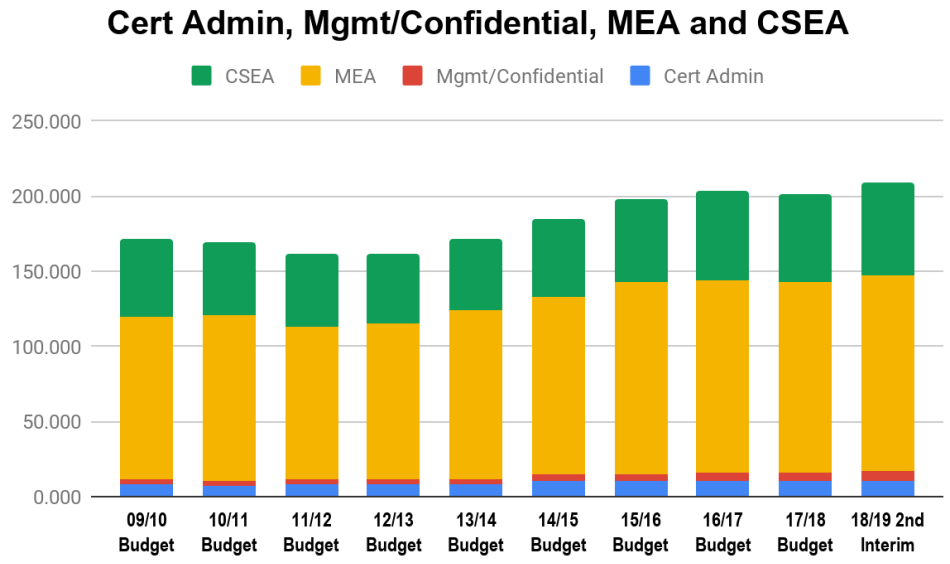
The quality of the District's educational program is largely dependent upon the quality of its greatest resource – its employees. Millbrae School District staff members are characterized as either Certificated, Classified, or Confidential. Certificated staff possess a state license or credential. Classified staff functions in support roles both in the classroom and in administrative positions. In 2018-2019, the District employs staff members equivalent to 208.463 full time (FTE) positions. Of these, 67% are certificated and 33% are classified. Since some classified and certificated staff members work less than full time, the proportion of FTEs is greater than the count of individuals.

Approximately 81.1% of the District's budget goes to employee salaries and benefits. Millbrae School District continues to attract highly qualified staff members through its dedication to educational excellence, its desirable working conditions, and salaries that are comparable with county and state averages.

The Superintendent of Schools is the executive officer of the Board and has the responsibility for implementing Board policies. He is charged with all administrative duties related to the school system and is responsible for the efficient operation of all individual schools and other administrative units.

Each of the elementary schools are administered by a principal, and the middle school are administered by a principal, vice-principal, and dean of students.

The following FTE (Full Time Equivalent) staffing comparisons from 2009-2010 through 2nd Interim 2018-2019



Employer CalSTRS and Contribution Rates

School Districts have been faced with rising CalSTRS employer contribution rates over the past six years. In 2013-14, CalSTRS employer rates were 8.25% and have nearly doubled, rising to 16.28% in 2018-19. The Governor's Proposed Budget for 2019-20 includes a two-part proposal to provide CalSTRS relief for school employers.

- Providing immediate relief of $700 million from one-time, non-Prop. 98 funds to be applied over two years. This will reduce the employer's projected rate by 1.03% in 2019-20 and by 1% in 2020-21.

- Providing $2.3 billion to buy down the employer's unfunded liability, again using one-time non-Prop. 98 funds. The impact of this buy-down is expected to reduce employer contribution rates by 0.5% on an ongoing basis. However, beginning in 2021-22, the CalSTRS Board has the authority to increase (or decrease) the employer contribution rate (with some restrictions) to fully fund the CalSTRS unfunded liability by 2046.

Based on the Governor's *Proposed Budget* for 2019-20:

- The CalSTRS employer rate for 2019-20 is projected to lower the statutory increase from 18.13% to 17.10%.

- The CalSTRS employer rate for 2020-21 is projected to lower the statutory increase from 19.10% to 18.10%.

Note: the district's 2nd interim does not reflect the Governor's proposed CalSTRS assumption. Should the non-Proposition 98 contribution of $3.0 B to the pension fund materialize, the district will reflect the adjustment in the 2019-2020 and 2020-2021 fiscal years.

In the last few years, CalPERS has taken several actions to ensure the long-term future of the fund, including:

- Lowering the discount rate from 7.5 percent to 7 percent over three years;
- Adopting a new strategic asset allocation that supports the 7 percent discount rate; and
- Shortening the amortization period from 30-years to 20-years for employers to pay their prospective unfunded liabilities.

The most recent CalPERS schedule shows employer contribution rates doubling from the current employer contribution rate within the next seven years. As stated in the annual CalPERS Funding Levels and *Risks Report* given to the board released November 18, 2018 "The greatest risk to the system continues to be the ability of employers to make their required contributions," and there is evidence some public agencies are "under significant strain" absorbing the required increases.

Fiscal Year	CalPer - ER Rate	CalSTRS - ER Rate
2016-2017	13.89%	12.58%
2018-2019	15.531%	14.43%
2018-2019	17.70%	16.28%
2019-2020	20.00%	18.13 *
2020-2021	22.70%	19.10% *
2021-2022	23.70%	19.10%
2022-2023	24.30%	19.10%
2023- 2024	24.80%	19.10%
2024-2025	25.10%	19.10%

(*) Governor's initial proposal adjusts the 2019-2020 to 17.10% and the 2020-2021 to 18.10%

Reserves

San Mateo County Office of Education continues to reinforce the need for balance budget practices and reserves in excess of the required minimum reserve for economic uncertainty. This required reserse (3% of total expenditures) represents only a about a few weeks of payroll for our district. The Government Finance Officers Association recommends, at a minimum, reserves equaling approximately an average of two (2) months of operating expenditures, or 17%. When determining an appropriate reserve level, the District will need to consider such factors including, but not limited to:

- Increasing or decreasing enrollment scenarios
- Forecasted revenue growth versus projected expenditure increase
- Cash flow requirements - need and expense of short-term borrowing
- Savings for future one-time planned expenditures
- Protection against unanticipated or unbudgeted expenditures
- Increasing mandated of required expenditures
- Credit ratings and long term borrowing needs

Enrollment vs. ADA Trends

The most significant characteristic for determining District income is the calculation of the average number of students who are in school and in attendance on a daily basis. This average daily attendance, or ADA, is multiplied by the District's LCFF rate per ADA to determine the total income for the District.

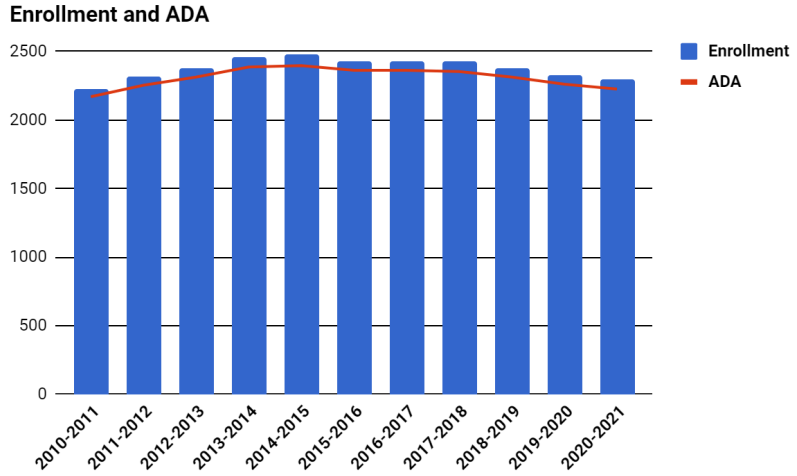
Since ADA is such an important part of the District's income base and one of the most significant factors affecting funding, the projection of ADA for the next fiscal year and subsequent years is an integral component of projecting the District's income. Even small fluctuations in the District's ADA can mean a gain or loss of tens of thousands of dollars in income. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected LCFF income matches the District's budgeted or revised projections.

Enrollment is reported each October. The Average Daily Attendance (ADA) is prepared to the State three (3) times during the fiscal year.

- ➔ P1 - 1st period: The average attendance over the first four (4) months of school,
- ➔ P2 - 2nd period: The average attendance for the first eight (8) months of school,
- ➔ Annual: The average attendance for the entire school year.

Public schools are the only agencies that receive income based on the population they serve. Cities or counties, as an example, do not have either increases or decreases in their revenue based on the number of citizens in their community. Public schools, however, receive most of their income based on attendance. The state does not pay the District for enrollment—just attendance. Therefore of the costs of setting up the instructional program will be a loss unless the student attends every day.

The following chart illustrates the School District's enrollment and ADA over the last 8 years and estimated current plus 2 years out.



97% ATTENDANCE RATE

March 2019

Certification

Based on the information contained in this report, the District's Board of Trustees must certify as to whether the District will be able to meet its financial obligations for the remainder of the current fiscal year *(FY 2018/2019)* and for the two (2) fiscal years following *(FY 2019/2020 & FY 2020/2021)*.

The intent of the MYP report is to certify the District's ability to meet its financial obligations. The District will issue one of the following certifications:

- Positive Certification: The District **WILL MEET** their financial obligations for the current and two (2) subsequent fiscal years, OR

- Qualified Certification: The District **MAY NOT MEET** their financial obligations for the current or two (2) subsequent fiscal years, OR

- Negative Certification: The District **WILL BE UNABLE TO MEET** their financial obligations for the remainder of the current year or subsequent fiscal years based upon current projections (not meeting reserves in current year or negative fund balances in any year)

Recommendation

It is recommended that the Board:

1. Approve a **POSITIVE CERTIFICATION** to the County Superintendent that the District can meet its financial obligations through the end of the fiscal year and for the subsequent two years.

2. Approve the budget revisions listed in the projected year totals.

Financial Report Information

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) and 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 operated 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 financial 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 limitation.

General Fund *(Fund 01)* Revenues

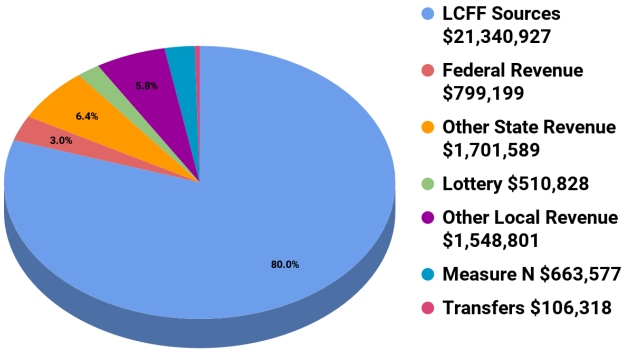
The General Fund is the main operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted funds.

- General Fund, Unrestricted accounts for projects and activities that are funded with unrestricted revenues.
- General Fund, Restricted accounts for projects and activities that are funded by external revenue sources that are legally restricted or restricted by the grantor for specific purposes.

1st Interim Report FY 2017-2018 General Fund *(Fund 01)*

	Budget	1st Interim	**2nd Interim**
Revenues:	**$25,245,093**	**$26,445,466**	**$26,564,911**
Unrestricted	*$21,767,836*	*$21,659,924*	*$21,720,157*
Restricted	*$3,477,257*	*$4,785,542*	*$4,844,,754*

The Local Control Funding Funding represents 80%, or $21.3M, or the Total Revenue projected for FY 2018-2019



Local Control Funding Formula (LCFF) Revenue Source *(Object 8010-8099)*: $21,340,927 *(Unrestricted $20,150,041; Restricted $1,190,886*

LCFF revenue source represents 81.1% of the total General Fund revenues. It is the primary source of revenue for the District. The unrestricted portions represent the estimated Proposition 98 education funding including the Principal Apportionment (P2 Average Daily Attendance) and property taxes. This revenue amount is based on Local Control Funding Formula. LCFF revenue sources have slightly *increased* from the original budget by $260,701, due to State's increase of the COLA to 3.71% at budget adoption. Second Interim ADA decreased by 26.62 (Budget 2,339.4 vs. First Int. 2,312.78). As a result, the unduplicated count of English Learners, students eligible for free and reduced priced meals and foster youth decreased proportionally from the adopted budget, remaining at 39% of unduplicated pupils.

Federal Revenue *(Object 8100-8299)*

	Budget	1st Interim	2nd Interim
Revenues:	**$691,036**	**$785,529**	**$779,189,**
Unrestricted	*$0*	*$0*	*$0*
Restricted	*$691,036*	*$785,529*	*$779,189*

Federal Revenue represents 3% of the total General Fund revenues. It includes funding:

- Special Education Entitlement $ 408,703
- Special Education Grants $ 32,321
- Title 1 Funding $203,727
- Title 2 Funding $ 34,576
- Title 3 Funding $ 109,037

When compared to the original budget, the Federal Revenue has *increased* $108,153 from the adopted budget.

Other State Revenue *(Object 8300-8599)*

	Budget	1st Interim	**2nd Interim**
Revenues:	**$2,415,496**	**$2,119,630**	**$2,212,417**
Unrestricted	*$1,233,000*	*$873,175*	***$885,968***
Restricted	*$1,182,496*	*$1,246,455*	***$1,326,449***

Other State Revenue represents 8.3% of the total General Fund revenues. The revenues in this source include:

- Lottery funds *($139,609-Restricted: $371,219 Unrestricted)*,
- ASES grant *($114,962 Restricted)*,
- Drug/Alcohol/Tobacco Funds *($3,437 Restricted)*,
- Mandated Costs *($508,692 Unrestricted*)
- STRS on Behalf recognition (*$1,068,441 Restricted*),
- Other state income *($6,057 Unrestricted).*

Other State Revenues *decreased* from the original budget by $203,079 - The adopted State budget reduced the 1-time Mandated funding $184.00/ADA.

Other Local Revenue *(Object 8600-8799)*

	Budget	1st Interim	**2nd Interim**
Revenues:	**$1,058,335**	**$2,199,380**	**$2,212,378**
Unrestricted	*$587,290*	*$636,708*	***$684,148***
Restricted	*$471,045*	*$1,562,672*	***$1,528,230***

Other Local Revenue represents 8.3% of the total General Fund revenues. Compared to the original budget, local revenue has *increased* by $1,141,045. The increase is primarily due to the passage of Measure N funds, MEF donations local, and school site donations and grants received throughout the year and prior year's carryover. Revenue is recognized in the budget when the funds are available or received.

- Measure N *($663,577 Restricted)*
- Leases and Rentals *($502,260 Unrestricted)*
- Interest Income *($100,000 Unrestricted)*
- Fees/Contracts-Interagency *($27,963 Restricted)*
- Local Revenue *($836,690 Restricted: $81,888 Unrestricted)*

The unrestricted funds include interest income, Leases and Rentals, and other non-restricted sources. Contributions from the Millbrae Education Fund (MEF) are included as restricted funds in other local revenue.

Transfers In *(Object 8900-8929)*

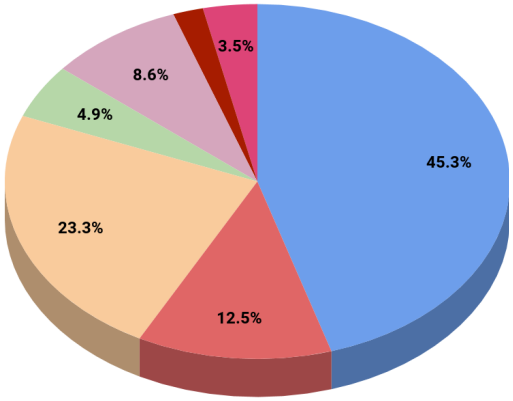
	Budget	1st Interim	**2nd Interim**
Revenues:	**$91,318**	**$91,318**	**$126,318**
Unrestricted	*$91,318*	*$91,318*	*$126,318*
Restricted	*$0*	*$0*	*$0*

Transfers In represent less than 0.4% of the total General Fund revenues. This transfer reflects interest income from Fund 40-Special Reserve Fund for Capital Outlay Projects..

General Fund *(Fund 01)* Expenditures

	Budget	1st Interim	**2nd Interim**
Expenditures	**$25,359,193**	**$26,783,684**	**$26,813,750**
Unrestricted	*$17,722,984*	*$17,787,330*	***$17,822,414***
Restricted	*$7,636,209*	*$8,996,354*	***$8,991,336***

- **Certificated Salaries $12,152,121**
- **Classified Salaries $3,345,500**
- **Benefits $6,256,772**
- **BooksSupplies $1,326,438**
- **Services $2,316,915**
- **Capital Outlay $519,163**
- **Other $930,841**



Salaries & Benefits are 81.1%, or $21.8M, projected for FY 2018-2019

Certificated Salaries *(Object 1000-1999)*

	Budget	1st Interim	**2nd Interim**
Expenditures	**$12,173,827**	**$12,218,990**	**$12,152,121**
Unrestricted	*$10,107,433*	*$10,117,621*	***$10,086,287***
Restricted	*$2,066,394*	*$2,101,369*	***$2,065,834***

Certificated Salaries, including administrative staff positions, require a credential or permit issued by the Commission on Teacher Credentialing. The total Full Time Equivalent (FTE) for 2nd Interim- FY 2018-19 increased to 140.10 as compared to 139.90 as budgeted. Teaching Positions represent 117.3 FTEs at 2nd Interim. The *decrease* of $21,706 from Budget Adoption is the net result of realignment of positions (accounted for in contracted services). Additionally, speech, language and district nurse positions are 6.8 FTE, psychologists and counselors are 5.60 FTE, and certificated administration and BTSA remains at 10.4 FTE

Negotiations with Millbrae Education Association (MEA) for FY 2018-21 contract has not yet been settled, and if warranted, any adjustments have not been reflect in this report.

Classified Salaries *(Object 2000-2999)*

	Budget	1st Interim	**2nd Interim**
Expenditures	**$3,262,850**	**$3,348,810**	**$3,345,500**
Unrestricted	*$1,989,508*	*$2,083,268*	***$2,095,268***
Restricted	*$1,273,342*	*$1,265,542*	***$1,250,232***

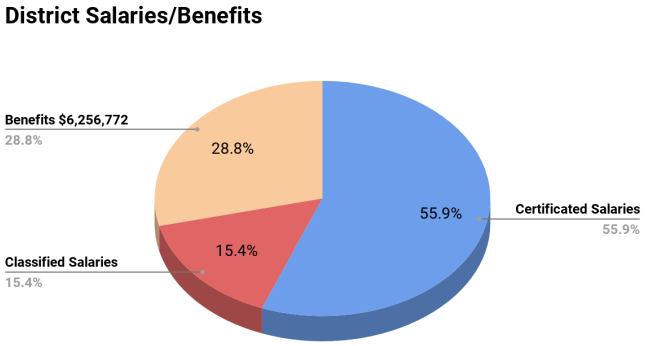
Classified Salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are Chief Business Official, Administrative Assistant, Administrative Secretary, Attendance Secretary, District Office Staff, Instructional Aide, occupational therapist, special day class instructional aides and Maintenance and Operations staff. The classified FTEs are 68.363; with the CSEA units comprising 61.363 FTEs. This expenditure *increased* from the original budget by $82,650 due to filled positions, staffing adjustments, and new positions in the cafe position and mental health departments.

Negotiations with California School Employees Association (CSEA) for 2018-19 contract reopeners have not yet been settled, and if warranted, any adjustments have not been reflect in this report.

Employee Benefits *(Object 3000-3999)*

	Budget	1st Interim	**2nd Interim**
Expenditures	**$6,251,584**	**$6,276,949**	**$6,256,772**
Unrestricted	*$4,152,492*	*$4,149,941*	***$4,153,865***
Restricted	*$2,099,092*	*$2,127,008*	***$2,102,907***

Employee Benefits account for employers' contributions to retirement plans: State mandated increases for the State Teachers' Retirement System (STRS) and the Public Employees' Retirement System (PERS) has been updated, Health and Welfare benefits and the payroll related statutory costs, such as Workers' Compensation, State Unemployment Insurance, FICA, and Medicare also have been updated to reflect the best information as of the date of this report. Employee benefits represent approximately 23.8% of the total General Fund expenditures. Employee benefits *increased* from the original budget by $5,188. The decrease is attributed to the change in Certificated and Classified salaries.



Books and Supplies *(Object 4000-4999)*

	Budget	1st Interim	2nd Interim
Expenditures	**$485,179**	**$1,263,073**	**$1,326,438**
Unrestricted	*$360,605*	*$832,213*	***$851,609***
Restricted	*$124,574*	*$430,860*	***$474,829***

This is to account for expenditures for books and supplies, other reference materials, and non-capitalized equipment. Expenditures classification and represents about 4.9% of the total expenditures. From the original budget, books and supplies *increased* by $841,259 attributed to the District rollout of new ELA related materials, books, and equipment *(Unrestricted $534,129; Restricted $353,674)* Additionally, expenditures for one-time funds for technology utilization *(Unrestricted $317,480: Restricted $121,155)* has been accounted for utilizing One-Time assigned funds from fiscal years 2016-17 and 2017-2018.

Services and Other Operating Expenditures *(Object 5000-5999)*

	Budget	1st Interim	**2nd Interim**
Expenditures	**$2,488,495**	**$2,274,289**	**$2,316,915**
Unrestricted	*$1,128,521*	*$613,058*	***$644,478***
Restricted	*$1,359,974*	*$1,661,231*	***$1,672,437***

Services and Other Operating Expenditures account for expenditures for contracted services, rentals, leases, maintenance contracts, dues, travel and conference, insurance, utilities, legal, and other operating expenditures. It is about 8.6% of the total expenditures. From the original budget, services and other operating expenditures *decreased* by $171,508 to include prior year carryover from Federal Funds, and other eligible grants and programs. Special Education has been revised to reflect student placements and contracted services to replace leave of absences and unfilled positions.

Capital Outlay *(Object 6000-6999)*

	Budget	1st Interim	**2nd Interim**
Expenditures	**$0**	**$519,163**	**$519,163**
Unrestricted	*$0*	*$0*	***$0***
Restricted	*$0*	*$519,163*	***$519,163***

This category accounts for any capital outlay expenditures for land or land improvements, purchase of building or building capital improvements, and other capitalized equipment. It is budget to utilize the Proposition 39 - Energy Efficiency State grant and other deferred maintenance projects.

Other Outgo *(Object 7100-7299,7400-7499)*

	Budget	1st Interim	**2nd Interim**
Expenditures	**$731,258**	**$916,410**	**$930,841**
Unrestricted	*$30,523*	*$41,121*	***$41,121***
Restricted	*$700,735*	*$875,289*	***$889,720***

This expenditure *increased* by $199,583 from the original budget.

Payments to other Districts/County Offices:	$889,720 (Restricted)
Debt Service: Principal and Interest:	$16,214 (Restricted)
Indirect Cost Allocation:	$41,121

The restricted portion represents the payment and tuition to County programs and other Local Educational Agencies for Special Education programs. This is mainly due to changes with student placements at the County of San Mateo Office of Education

Transfer Out *(Object 7600-7699)*:

	Budget	1st Interim	**2nd Interim**
Expenditures	**$20,000**	**$20,000**	**$20,000**
Unrestricted	*$20,000*	*$20,000*	***$20,000***
Restricted	*$0*	*$0*	***$0***

A portion of the transfer out represents a transfer from General Fund to Cafeteria Fund. Under the LCFF funding model the transfer to the Cafeteria Fund is done as a transfer out. The district will continue to monitor and revise as program grows and moves toward new food service model.

Analysis of the General Fund Fund Fund Balance Multi Year Projections (MYP)

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the ending fund balances shall be classified as follows:

- **Non-spendable** *(such as revolving cash, stores, and prepaid items)*
- **Restricted** *(subject to external parties, constitutional provision, or enabling legislation)*
- **Committed** *(self-imposed by MESD's Board of Education)*
- **Assigned** *(intended for a particular purpose and imposed prior to financial statements)*
- **Unassigned** *(not classified above)*

		FY 2018-19 Budget		FY 2018-19 2nd Interim		FY 2019-20 Projected	FY 2020-21 Projected	FY 2021-22 Projected
Non Spendable		*$2,500*		$2,500		$2,500	$2,500	$2,500
Restricted		*$72,441*		$0		$0	$0	$0
Assigned		*$3,287,814*		$1,381,953		$1,072,296	$512,536	$0
3% EU		*$761,376*		$805,014		$783,337	$792,100	$800,000
Add'l EU (BP)		*$0*		$134,018		$263,598	$394,544	$524,544
Committed		*$48,197*		$48,197		$74,495	$95,490	$115,000
Unassigned		*$423,887*		$2,124,794		$1,995,031	$1,831,594	$1,286,720
Ending Fund Balance		**$4,596,215**		**$4,496,476**		**$4,191,257**	**$3,628,764**	**$2,728,764**

The Multi-Year Projection (MYP), a required component of budget development and demonstrates the requirement that the District will meet its financial obligations in the current and subsequent two years. The Multi-Year Projection also indicates the District's ability to maintain the required reserve for economic uncertainties for the current and subsequent two years. The Multi-Year Projection for the Second Interim Report has been created by utilizing recommendations from the School Service of California's Dartboard, San Mateo County Office of Education's Common Message and Fiscal Crisis Management Assistance Team (FCMAT) LCFF calculator.

Listed below are highlights of the assumptions used for the current fiscal year, required subsequent year 2 years out (2019-20 & 2020-2021), and 3rd year (2021-22) for long-term internal planning purposes.

Factors	FY 2018-19	FY 2019-20	FY 2020-21
Instructional Days	180	180	180
Professional Growth	2 Days Inside Calendar	2 Days Inside Calendar	2 Days Inside Calendar
Gap Funding	100.0%	100.0%	100.0%
COLA	3.70%	3.46%	2.86%
Enrollment	2,381	2,328	2,292
ADA (97%)	2,312.78	2,261.37	2,225.38
Unduplicated	39%	39%	38%
1-Time Funding/ADA	$184.00	$0.00	$0.00
Lottery-Unrestricted-ADA	$151.00	$151.00	$151.00
Lottery-Restricted-ADA	$53.00	$53.00	$53.00
Negotiations	18/19 Certificated, Classified, Management and Confidential salary not settled .	19/20 Certificated, Classified, Management and Confidential salary not settled .	20/210 Certificated, Classified, Management and Confidential salary not settled
Staffing: Certificated	18/19 Certificated staffing reflects an overall increase of .4FTE. This reflects program changes in Spec Ed, and new/increased TOSA positions for NGSS Science coach and LP program support. Certificated salaries have been adjusted to reflect step changes	19/20 certificated staffing reflects reduction of 1.0 FTE for estimated ADA decline from prior year. Certificated salaries have been increased to reflect salary schedule step increases and and reflects salary adjustment for attrition at allowable years of experience as reflected in CBA.	20/21 certificated staffing also reflects reduction of 1.0 FTE for estimated ADA decline from prior year. Certificated salaries have been increased to reflect salary schedule step increases and reflects salary adjustment for attrition at allowable years of experience as reflected in CBA.
Staffing: Classified	18/19 Classified staffing reflects an over FTE Increase of .8750 FTE since 1st interim to reflect newly added Mental Health Lead Therapist. The District has transitioned from	19/20 Classified staffing is maintained at the same level as 18/19, and salaries have been adjusted to reflect step increases and known retirements as of 2nd Interim..	20/21 Classified staffing is maintained at the same level as 18/19, and salaries have been adjusted to reflect step increases and known retirements as of 2nd Interim.

	Contracted services and has added the position to classified staffing to meet program needs.		
Factors	**FY 2017-18**	**FY 2018-19**	**FY 2019-20**
Staffing: Step & Column	2%	2%	1.44%
STRS	16..28%	18.13%	19.10%
PERS	18.062%	20.80%	23.50%
FICA,MediCare, Unemp, Worker Compensation	11.29%	11..65%	11.83%
Books & Supplies	Books & Supplies: 18/19 Books and supplies includes prior year carryover of one time funds along with local site funds and donations. Books and supplies has increased from 1st Interim to include adjustments for restricted lottery, and additional local site donations received.	Books & Supplies: Books and supplies is maintained at the same level as 18/19, but has been reduced for prior year carry over and one time funds included in 18/19.	Books & Supplies: Books and supplies is maintained at the same level as 18/19, but has been reduced for prior year carry over and one time funds included in 18/19
Ending Fund Balance	18/19 continues to reflect a reduction in fund balance and continues to reflect deficit spending. The District has included the costs of a salary increase that contains ongoing and one time expenses. The District has approval of Measure N which has been incorporated.. In addition, the District will monitor enrollment and staffing and will need to make budget reductions in 19/20 & 20/21.	19/20 continues to reflect a reduction in fund balance and continues to reflect deficit spending. The District will monitor enrollment and staffing projections and will initiate budget reductions	20/21 continues to reflect a reduction in fund balance and continues to reflect deficit spending. The District will monitor enrollment and staffing projections and will initiate budget reductions.

Economic Uncertainty	3%	3%	3%
Factors	**FY 2017-18**	**FY 2018-19**	**FY 2019-20**
Routine Restricted Maintenance	Greater of: Lessor 3% or 2014-15 amount of 2%	Greater of: Lessor 3% or 2014-15 amount of 2%	Greater of: Lessor 3% or 2014-15 amount of 2%

Changes/Adjustments since Approved Budget FY 2017-18

Unrestricted/Restricted MYP	**2018 - 2019**					
Source: Form Form 01 - 1st Interim	**Board Approved Budget**		**2nd Interim - Fund 01**			***Significant***
	Unrestricted	**Restricted**	**Unrestricted**	**Restricted**	**Total**	***Changes***
Fund Balance: Beginning	$4,138,774	$559,070	$4,138,774	$559,070	$4,697,844	
Revenue	$21,767,836	$3,477,257	$21,720,157	$4,844,754	$26,564,911	***$1,319,818***
Expenditures	$17,722,984	$7,636,209	$17,822,414	$8,991,336	$26,813,750	***$1,454,557***
Interfund Transfers In/Out	-$71,318	$0	-$106,318	$20,000	-$86,318	***-$15,000***
NET Increase or Decrease - Unrestricted	$4,044,852	-$4,158,952	$4,004,061	$0	$4,004,061	***$4,118,161***
NET Increase or Decrease - Restricted		-$3,664,071		-$4,148,582	-$4,148,582	***-$484,511***
Contributions-TO Unrestricted	-$3,664,071	$3,664,071	-$3,579,260	$3,579,260	$0	***-$84,811***
Net Increase or Decrease in Fund Balance	$452,099	-$494,881	$424,801	-$569,322	***-$144,521***	***-$101,739***
2nd Interim FY 2018-2019						
Fund Balance: Ending	$4,523,774	$72,441	$4,496,476	$0	$4,496,476	***-$99,739***
Restricted-Cash	*$2,500*	*$0*	*$2,500*	*$0*	*$2,500*	***$0***
Reserve for Econ. Uncertainties	*$761,376*	*$0*	*$805,014*	*$0*	*$805,014*	***$43,638***
Restricted	*$0*	*$72,441*	*$0*	*$0*	*$0*	***-$72,441***
Assigned	*$3,287,814*	*$0*	*$1,515,971*	*$0*	*$1,515,971*	***-$1,771,843***
Committed	*$48,197*		*$48,197*	*$0*		***$0***
Undesignated Ending Balance	*$423,887*	*$0*	*$2,124,794*	*$0*	*$2,124,794*	***$1,700,907***

Changes in Revenues	Unrestricted	Restricted	Total
LCFF Sources	$202,495	$58,206	$260,701
Federal Sources	$0	$108,153	$108,153
Drug/Alcohol/Tobacco Funds	$0	$3,437	$3,437
1-Time Funding/Mandated Costs	-$368,308	$0	-$368,308
Other State Sources	$6,057	$117,979	$124,036
Lottery	$15,219	$22,537	$37,756
Measure N Funding	$0	$663,577	$663,577
Leases & Rentals	$25,721	$0	$25,721
Interest Income	$65,000	$0	$65,000
Other Local Revenue (MEF/PTA/Grants)	$6,137	$365,645	$371,782
Interagency Services	$0	$27,963	$27,963
Total Changes in Revenue	-$47,679	$1,367,497	$1,319,818

Changes in Expenditures	Unrestricted	Restricted	Total
Salaries/Benefits	$85,987	-$19,885	$66,102
Books & Supplies	$491,004	$350,255	$841,259
Services/Operating	-$484,043	$312,463	-$171,580
Other Outgo	$6,482	$193,131	$199,613
Capital Outlay-Prop 39	$0	$519,163	$519,163
Total changes in Expenditures	$99,430	$1,355,127	$1,454,557

Change in Restricted Contribution	Unrestricted	Restricted	Total
Restricted programs	0	-$84,781	-$84,811
Total Changes in Restricted Contributions		-$84,781	-$84,811

Change-Ending Fund Balance	Unrestricted	Restricted	Total
Inc. 3% Required Reserves	$43,638	$0	$43,638
Add'l Designation Res (Board Policy)	$134,018	$0	$134,018
Assignments - Deficit	-$820,465	$0	-$820,465
HR Staffing	-$73,742	$0	-$73,742
1-Time Funds	-$1,011,653	$0	-$1,011,653
Res. Carryover	$0	-$72,441	-$72,441
Unassigned	$1,700,907	$0	$1,700,927
Total changes in EFB	-$27,297	-$72,441	-$99,738

Budget/MYP adoption

Unrestricted/Restricted MYP	2019-2020			2020-2021		
Source: Form MYPI	Projected			Projected		
	Unrestricted	Restricted	*Total*	Unrestricted	Restricted	*Total*
Fund Balance: Beginning	$4,496,476	$0	***$4,496,476***	$4,191,257	$396,780	***$4,588,037***
Revenue	$21,426,101	$4,379,926	***$25,806,027***	$21,473,273	$4,367,576	***$25,840,849***
Expenditures	$17,827,683	$8,283,563	***$26,111,246***	$18,210,732	$8,192,610	***$26,403,342***
Interfund Transfers In/Out	$0	$0	***$0***		$0	***$0***
NET Increase or Decrease - Unrestricted	$3,598,418	-$3,903,637	***-$305,219***	$3,262,541	-$3,825,034	***-$562,493***
NET Increase or Decrease - Restricted					$0	
Contributions-TO Unrestricted	-$3,903,637	$3,903,637	***$0***	-$3,825,034	$3,825,034	***$0***
Net Increase or Decrease in Fund Balance	-$305,219	$0	***-$305,219***	-$562,493	$0	***-$562,493***
Fund Balance: Ending	$4,191,257	$396,780	***$4,588,037***	$3,628,764	$0	***$3,628,764***
Restricted-Cash	$2,500	$0	***$2,500***	$2,500	$0	***$2,500***
Reserve for Econ. Uncertainties	$783,337	$0	***$783,337***	$792,100	$0	***$792,100***
Restricted		$396,780	***$396,780***	$0	$0	***$0***
Assigned	$1,335,894	$0	***$1,335,894***	$907,080	$0	***$907,080***
Committed	$74,495	$0	***$74,495***	$95,490	$0	***$95,490***
Undesignated Ending Balance	$1,995,031	$0	***$1,995,031***	$1,831,594	$0	***$1,831,594***

Special Revenue Funds

Fund 13 – Cafeteria 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 principal revenues in this fund are:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest All Other Local Revenue

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).

FY 2018-2019 2nd Interim

Fund 13	
Cash	$ 850
Inventory	$ 8,453
Restricted	$125,182
Estimated Ending Fund Balance	**$134,485**

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* Section 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). The ending fund is the remaining balance of one-time funds set aside and restricted in use as approved by SAB waiver.

FY 2018-2019 2nd Interim

Fund 17	
Assigned	$ 0
Restricted	$ 0
Estimated Ending Fund Balance	**$ 0**

Fund 19 – Foundation Special Revenue Fund

This fund is used to account for resources received from gifts or bequests pursuant to *Education Code* Section 41031 under which both earnings and principal 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.

FY 2018-2019 2nd Interim	
Fund 19	
Restricted	$51,684
Estimated Ending Fund Balance	**$51,684**

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 postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure (*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.

FY 2018-2019 2nd Interim	
Fund 20	
Committed/Assigned	$2,030,177
Estimated Ending Fund Balance	**$2,030,177**

Capital Project Funds

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 of approval (*Education Code* sections 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* sections 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* Section 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 (see Procedure 615).

FY 2018-2019 First Interim

Fund 25	
Assigned/Restricted	$1,288,814
Estimated Ending Fund Balance	**$1,288,814**

Fund 40 – Special Reserve Fund for Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (*Education Code* Section 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 of 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, or Local Revenues
- Rentals and Leases
- Interest
- Other Authorized Interfund Transfers In
- Proceeds from Sale/Lease–Purchase of Land and Buildings
- 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, costs 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 the 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 a part of the capital facilities project.

FY 2018-2019 First Interim

Fund 40	
Assigned	$12,101,041
Estimated Ending Fund Balance	**$12,101,041**

Next Steps

As stated in the introduction, this report is intended to provide information to assist all readers of the District's Second Interim Report for fiscal year 2018-2019 and the Multi Year Projection (MYP) report. With the greatest increases in LCFF entitlements behind, funding growth is expected to be limited to the cost-of-living adjustments (COLA). Furthermore, under LCFF there are no state statutes that specify an annual appropriation to support the LCFF. Therefore, the annual LCFF entitlement will be determined by "any available appropriations" (Ed Code 42238.03 (b)(3)). Additionally, employer contributions to retirement benefits are scheduled to rise along with other costs. Special attention must be paid to future year projections and the contributing factors both within and outside of the District's decision makers as no new state revenues been identified nor proposed by the State to cover this increasing expense to the District.

Collectively and in collaboration with all involved, the District will need to:

- Monitor and identify measures to address the structural deficit spending and maintain its fiscal health in the Unrestricted General Fund.
- In the projection years, as the targeted LCFF funding is fully implemented, expected growth will be calculated on "COLA only-environment" scenario.
- As the District reaches classroom capacity at a number of our sites, accommodating long-term growth becomes a concern in terms of available facilities.
- It is critical the district makes effective use of one-time funding: Support ongoing expenditures with on-going revenues (independent of one-time funds).
- Exercise caution and maintain flexibility in the collective bargaining process and any long-term expenditure agreements.
- Maintaining adequate reserves will be crucial to guard against fiscal volatility.

This past January 2019, the Board was informed on the projected impacts of the Governor's budget proposals and new State Budget announcements, and will be working toward policy level decisions that will guide the development of the budget for FY 2019-2020 and beyond. This 2nd Interim Report will be presented to the Board in March 19, 2019. To maximize success, Millbrae School District will need to make deliberate use of resources and, collectively, prudent and sound fiscal decisions will need to be made by the Board, the superintendent, and the entire staff will be the key to the District's long-term financial health and to improve academic performance increase.

2018-2019 School District Calendar

Millbrae School District Calendar
2018-2019

July 2018						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August 2018						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	PD	WD*	WD*	25
26	27	28	29	30	31	
				(5+ 1 PD, 2 WD)		

September 2018						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						(19)

October 2018						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8*	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
					(22+1PD)	

November 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	
						(19)

December 2018						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					(15)

January 2019						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
						(18)

February 2019						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		
						(18)

March 2019						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						(21)

April 2019						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
					(16)	

May 2019						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
						(22)

June 2019						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						(5)

First Day of School:	August 27, 2018
Last Day of School:	June 7, 2019
Total Instructional Days:	180
1st Trimester:	August 27 – November 21, 2018
2nd Trimester:	November 26 – March 8, 2019
3rd Trimester:	March 11 – June 7, 2019
Winter Recess:	December 24 – January 4, 2019
Spring Recess:	April 1 – April 5, 2019
WD*:	Certificated Work Day/ Professional Development for Classified
PD*:	Certificated Work Day/Non Work Day for 10 &11 Month Classified
PD:	Certificated Professional Development

	Non-School Days
February 15, 2019	Non Work Day
April 22, 2019	Non Work Day
	Non Student Work Day
August 22, 2018	Professional Development
October 8, 2018	Professional Development
	Holidays
September 3, 2018	Labor Day
November 12, 2018	Veteran's Day
February 18, 2019	President's Day
May 27, 2019	Memorial Day

*Subject to change.

Board Approved_4.12.18

2018-2019 Board of Trustees Regular Meeting Calendar

2018-2019 Board of Trustees Regular Meeting Calendar

Millbrae School District
Board of Trustees
2018 - 2019
Regular Meeting Schedule

2018

JULY						
SUN	MON	TUES	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

AUGUST						
SUN	MON	TUES	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

SEPTEMBER						
SUN	MON	TUES	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

OCTOBER						
SUN	MON	TUES	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

NOVEMBER						
SUN	MON	TUES	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

DECEMBER						
SUN	MON	TUES	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

2019

JANUARY						
SUN	MON	TUES	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

FEBRUARY						
SUN	MON	TUES	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

MARCH						
SUN	MON	TUES	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

APRIL						
SUN	MON	TUES	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY						
SUN	MON	TUES	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE						
SUN	MON	TUES	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Regular Board meetings are held twice a month. Televised meetings are held at City Council Chambers, 621 Magnolia Avenue, 7 p.m.
Non-televised meetings are held at the District Office at 555 Richmond Drive, 7:00 p.m.

Televised Meetings, Council Chambers

Non-televised Meetings, District Office

Board Approved

65

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: 3/12/19
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 19, 2019 Signed: _____
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: Richard Champion Telephone: 650-697-5693 ext. 012

Title: Chief Business Official E-mail: rchampion@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 (2017-18) 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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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	2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 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				
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				G
ICR	Indirect Cost Rate Worksheet				S
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	19,947,546.00	20,150,041.00	8,115,026.74	20,150,041.00	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	1,233,000.00	873,175.00	420,913.53	885,968.00	12,793.00	1.5%
4) Other Local Revenue		8600-8799	587,290.00	636,708.00	474,417.22	684,148.00	47,440.00	7.5%
5) TOTAL, REVENUES			21,767,836.00	21,659,924.00	9,010,357.49	21,720,157.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,107,433.00	10,117,621.00	5,066,042.19	10,086,287.00	31,334.00	0.3%
2) Classified Salaries		2000-2999	1,989,508.00	2,083,268.00	1,155,623.02	2,095,268.00	(12,000.00)	-0.6%
3) Employee Benefits		3000-3999	4,152,492.00	4,149,941.00	2,074,072.58	4,153,865.00	(3,924.00)	-0.1%
4) Books and Supplies		4000-4999	360,605.00	832,213.00	235,216.41	851,609.00	(19,396.00)	-2.3%
5) Services and Other Operating Expenditures		5000-5999	1,128,521.00	613,058.00	633,433.58	644,478.00	(31,420.00)	-5.1%
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	30,523.00	41,121.00	18,432.98	41,121.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(46,098.00)	(49,892.00)	0.00	(50,214.00)	322.00	-0.6%
9) TOTAL, EXPENDITURES			17,722,984.00	17,787,330.00	9,182,820.76	17,822,414.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,044,852.00	3,872,594.00	(172,463.27)	3,897,743.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	91,318.00	91,318.00	0.00	126,318.00	35,000.00	38.3%
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	(3,664,071.00)	(3,643,490.00)	0.00	(3,579,260.00)	64,230.00	-1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,592,753.00)	(3,572,172.00)	0.00	(3,472,942.00)		

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)			452,099.00	300,422.00	(172,463.27)	424,801.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,071,675.06	4,071,675.06		4,071,675.06	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)			4,071,675.06	4,071,675.06		4,071,675.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,071,675.06	4,071,675.06		4,071,675.06		
2) Ending Balance, June 30 (E + F1e)			4,523,774.06	4,372,097.06		4,496,476.06		
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	48,197.00	48,197.00		48,197.00		
d) Assigned								
Other Assignments		9780	3,287,813.77	1,756,702.00		1,515,971.00		
19/20 Deficit Spending	0000	9780	*800,640.00*					
20/21 Deficit Spending	0000	9780	*887,537.00*					
17/18 Supplemental Funding	0000	9780	*59,219.00*					
Insurance Deductable	0000	9780	*20,000.00*					
One Time Funds (16/17 & 17/18)	0000	9780	*642,675.77*					
One Time Funds (18/19)	0000	9780	*804,000.00*					
HR Staffing	0000	9780	*73,742.00*					
19/20 Deficit Spending	0000	9780		*427,010.00*				
20/21 Deficit Spending	0000	9780		*681,433.00*				
18/19 One Time Funds	0000	9780		*435,022.00*				
Insurance Deductable	0000	9780		*20,000.00*				
Designated for Supplemental Expense:	0000	9780		*59,219.00*				
Additional Designation for Economic U	0000	9780		*134,018.00*				
19/20 Deficit Spending	0000	9780				*305,219.00*		
20/21 Deficit Spending	0000	9780				*562,493.00*		
18/19 One Time Funds	0000	9780				*435,022.00*		
Insurance Deductable	0000	9780				*20,000.00*		
Designated for Supplemental Expense:	0000	9780				*59,219.00*		
Additional Designation for Economic U	0000	9780				*134,018.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	761,376.00	804,112.00		805,014.00		
Unassigned/Unappropriated Amount		9790	423,887.29	1,760,586.06		2,124,794.06		

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	8,277,411.00	8,181,020.00	5,231,494.00	8,181,020.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,939,341.00	3,170,815.00	1,724,374.00	3,170,815.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	64,184.00	63,709.00	32,107.27	63,709.00	0.00	0.0%
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	12,969,090.00	14,187,503.00	8,218,722.30	14,187,503.00	0.00	0.0%
Unsecured Roll Taxes		8042	730,580.00	781,382.00	735,450.25	781,382.00	0.00	0.0%
Prior Years' Taxes		8043	13,379.00	(1,685.00)	(1,685.11)	(1,685.00)	0.00	0.0%
Supplemental Taxes		8044	1,052,769.00	1,421,240.00	432,687.23	1,421,240.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,461,128.00)	(9,074,556.00)	(9,091,436.00)	(9,074,556.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,361,920.00	1,420,613.00	833,312.80	1,420,613.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			19,947,546.00	20,150,041.00	8,115,026.74	20,150,041.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			19,947,546.00	20,150,041.00	8,115,026.74	20,150,041.00	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	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, Educator Quality	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 Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
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	877,000.00	510,034.00	291,234.00	508,692.00	(1,342.00)	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	356,000.00	362,000.00	128,538.30	371,219.00	9,219.00	2.5%
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	1,141.00	1,141.23	6,057.00	4,916.00	430.9%
TOTAL, OTHER STATE REVENUE			1,233,000.00	873,175.00	420,913.53	885,968.00	12,793.00	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	476,539.00	492,599.00	343,285.44	502,260.00	9,661.00	2.0%
Interest		8660	35,000.00	70,000.00	68,716.66	100,000.00	30,000.00	42.9%
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	75,751.00	74,109.00	62,415.12	81,888.00	7,779.00	10.5%
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			587,290.00	636,708.00	474,417.22	684,148.00	47,440.00	7.5%
TOTAL, REVENUES			21,767,836.00	21,659,924.00	9,010,357.49	21,720,157.00	60,233.00	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 (E/B) (F)
Certificated Teachers' Salaries		1100	8,303,474.00	8,203,351.00	4,045,461.66	8,194,784.00	8,567.00	0.1%
Certificated Pupil Support Salaries		1200	575,399.00	638,785.00	316,930.43	616,018.00	22,767.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,159,643.00	1,205,553.00	668,684.45	1,205,553.00	0.00	0.0%
Other Certificated Salaries		1900	68,917.00	69,932.00	34,965.65	69,932.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,107,433.00	10,117,621.00	5,066,042.19	10,086,287.00	31,334.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	230,073.00	234,727.00	120,311.04	234,727.00	0.00	0.0%
Classified Support Salaries		2200	583,230.00	591,496.00	347,356.90	603,496.00	(12,000.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	289,625.00	293,887.00	170,271.97	293,887.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	864,780.00	936,209.00	515,468.81	936,209.00	0.00	0.0%
Other Classified Salaries		2900	21,800.00	26,949.00	2,214.30	26,949.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,989,508.00	2,083,268.00	1,155,623.02	2,095,268.00	(12,000.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,645,493.00	1,652,851.00	828,345.16	1,647,749.00	5,102.00	0.3%
PERS		3201-3202	358,932.00	376,392.00	202,748.63	378,560.00	(2,168.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	298,822.00	298,556.00	156,047.27	299,248.00	(692.00)	-0.2%
Health and Welfare Benefits		3401-3402	1,072,214.00	1,056,575.00	468,818.82	1,062,859.00	(6,284.00)	-0.6%
Unemployment Insurance		3501-3502	6,051.00	5,906.00	2,995.07	5,897.00	9.00	0.2%
Workers' Compensation		3601-3602	434,777.00	423,458.00	215,281.79	423,349.00	109.00	0.0%
OPEB, Allocated		3701-3702	335,639.00	335,639.00	199,506.84	335,639.00	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			4,152,492.00	4,149,941.00	2,074,072.58	4,153,865.00	(3,924.00)	-0.1%
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	301,605.00	514,733.00	139,081.43	534,129.00	(19,396.00)	-3.8%
Noncapitalized Equipment		4400	59,000.00	317,480.00	96,134.98	317,480.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			360,605.00	832,213.00	235,216.41	851,609.00	(19,396.00)	-2.3%
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	35,300.00	38,865.00	18,354.50	37,515.00	1,350.00	3.5%
Dues and Memberships		5300	13,800.00	14,090.00	13,574.48	14,220.00	(130.00)	-0.9%
Insurance		5400-5450	143,730.00	145,230.00	145,230.00	146,730.00	(1,500.00)	-1.0%
Operations and Housekeeping Services		5500	412,900.00	418,000.00	218,640.17	418,000.00	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	(622,209.00)	0.00	(622,209.00)	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	446,691.00	542,982.00	192,601.85	574,122.00	(31,140.00)	-5.7%
Communications		5900	76,100.00	76,100.00	45,032.58	76,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,128,521.00	613,058.00	633,433.58	644,478.00	(31,420.00)	-5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	0.00	10,598.00	628.41	10,598.00	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	4,610.00	4,610.00	2,820.24	4,610.00	0.00	0.0%
Other Debt Service - Principal		7439	25,913.00	25,913.00	14,984.33	25,913.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,523.00	41,121.00	18,432.98	41,121.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(12,098.00)	(15,892.00)	0.00	(16,214.00)	322.00	-2.0%
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			(46,098.00)	(49,892.00)	0.00	(50,214.00)	322.00	-0.6%
TOTAL, EXPENDITURES			17,722,984.00	17,787,330.00	9,182,820.76	17,822,414.00	(35,084.00)	-0.2%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	91,318.00	91,318.00	0.00	126,318.00	35,000.00	38.3%
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			91,318.00	91,318.00	0.00	126,318.00	35,000.00	38.3%
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 Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from 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	(3,664,071.00)	(3,643,490.00)	0.00	(3,579,260.00)	64,230.00	-1.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,664,071.00)	(3,643,490.00)	0.00	(3,579,260.00)	64,230.00	-1.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,592,753.00)	(3,572,172.00)	0.00	(3,472,942.00)	99,230.00	-2.8%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,132,680.00	1,190,886.00	542,783.95	1,190,886.00	0.00	0.0%
2) Federal Revenue		8100-8299	691,036.00	785,529.00	192,375.84	799,189.00	13,660.00	1.7%
3) Other State Revenue		8300-8599	1,182,496.00	1,246,455.00	158,122.54	1,326,449.00	79,994.00	6.4%
4) Other Local Revenue		8600-8799	471,045.00	1,562,672.00	1,223,226.85	1,528,230.00	(34,442.00)	-2.2%
5) TOTAL, REVENUES			3,477,257.00	4,785,542.00	2,116,509.18	4,844,754.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,066,394.00	2,101,369.00	1,046,493.85	2,065,834.00	35,535.00	1.7%
2) Classified Salaries		2000-2999	1,273,342.00	1,265,542.00	663,050.77	1,250,232.00	15,310.00	1.2%
3) Employee Benefits		3000-3999	2,099,092.00	2,127,008.00	540,000.66	2,102,907.00	24,101.00	1.1%
4) Books and Supplies		4000-4999	124,574.00	430,860.00	146,333.44	474,829.00	(43,969.00)	-10.2%
5) Services and Other Operating Expenditures		5000-5999	1,359,974.00	1,661,231.00	342,231.43	1,672,437.00	(11,206.00)	-0.7%
6) Capital Outlay		6000-6999	0.00	519,163.00	0.00	519,163.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	700,735.00	875,289.00	69,635.71	889,720.00	(14,431.00)	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,098.00	15,892.00	0.00	16,214.00	(322.00)	-2.0%
9) TOTAL, EXPENDITURES			7,636,209.00	8,996,354.00	2,807,745.86	8,991,336.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,158,952.00)	(4,210,812.00)	(691,236.68)	(4,146,582.00)		
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	3,664,071.00	3,643,490.00	0.00	3,579,260.00	(64,230.00)	-1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,664,071.00	3,643,490.00	0.00	3,579,260.00		

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)			(494,881.00)	(567,322.00)	(691,236.68)	(567,322.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	567,322.32	567,322.32		567,322.32	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)			567,322.32	567,322.32		567,322.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,322.32	567,322.32		567,322.32		
2) Ending Balance, June 30 (E + F1e)			72,441.32	0.32		0.32		
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	72,441.32	0.32		0.32		
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	1,132,680.00	1,190,886.00	542,783.95	1,190,886.00	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			1,132,680.00	1,190,886.00	542,783.95	1,190,886.00	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	402,239.00	408,703.00	1,338.11	408,703.00	0.00	0.0%
Special Education Discretionary Grants		8182	44,079.00	32,321.00	0.00	32,321.00	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	145,000.00	200,792.00	131,393.39	203,727.00	2,935.00	1.5%
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, Educator Quality	4035	8290	38,535.00	34,676.00	16,962.00	34,567.00	(109.00)	-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 (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	15,159.00	3,906.20	15,159.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	61,183.00	93,878.00	33,358.14	93,878.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	5,418.00	10,834.00	10,834.00	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			691,036.00	785,529.00	192,375.84	799,189.00	13,660.00	1.7%
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	117,072.00	127,147.00	11,687.56	139,609.00	12,462.00	9.8%
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	114,962.00	74,725.61	114,962.00	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	3,437.00	186.59	3,437.00	0.00	0.0%
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	950,462.00	1,000,909.00	71,522.78	1,068,441.00	67,532.00	6.7%
TOTAL, OTHER STATE REVENUE			1,182,496.00	1,246,455.00	158,122.54	1,326,449.00	79,994.00	6.4%

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)
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	0.00	663,577.00	401,143.50	663,577.00	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	83,199.00	0.00	27,963.00	(55,236.00)	-66.4%
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	471,045.00	815,896.00	822,083.35	836,690.00	20,794.00	2.5%
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			471,045.00	1,562,672.00	1,223,226.85	1,528,230.00	(34,442.00)	-2.2%
TOTAL, REVENUES			3,477,257.00	4,785,542.00	2,116,509.18	4,844,754.00	59,212.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,303,323.00	1,391,189.00	682,863.30	1,357,064.00	34,125.00	2.5%
Certificated Pupil Support Salaries		1200	0.00	9,380.00	4,689.85	9,380.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	188,658.00	162,938.00	93,679.94	162,668.00	270.00	0.2%
Other Certificated Salaries		1900	574,413.00	537,862.00	265,260.76	536,722.00	1,140.00	0.2%
TOTAL, CERTIFICATED SALARIES			2,066,394.00	2,101,369.00	1,046,493.85	2,065,834.00	35,535.00	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	697,066.00	644,261.00	319,135.75	602,337.00	41,924.00	6.5%
Classified Support Salaries		2200	273,897.00	277,819.00	156,805.04	274,819.00	3,000.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	135,691.00	137,698.00	79,034.69	137,698.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	229.00	229.08	229.00	0.00	0.0%
Other Classified Salaries		2900	166,688.00	205,535.00	107,846.21	235,149.00	(29,614.00)	-14.4%
TOTAL, CLASSIFIED SALARIES			1,273,342.00	1,265,542.00	663,050.77	1,250,232.00	15,310.00	1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,286,872.00	1,348,554.00	167,188.16	1,346,298.00	2,256.00	0.2%
PERS		3201-3202	223,669.00	218,211.00	115,265.51	215,303.00	2,908.00	1.3%
OASDI/Medicare/Alternative		3301-3302	125,920.00	123,814.00	63,394.50	122,957.00	857.00	0.7%
Health and Welfare Benefits		3401-3402	340,405.00	313,987.00	132,933.79	297,710.00	16,277.00	5.2%
Unemployment Insurance		3501-3502	1,669.00	1,676.00	835.82	1,656.00	20.00	1.2%
Workers' Compensation		3601-3602	119,993.00	120,202.00	60,053.88	118,419.00	1,783.00	1.5%
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			2,099,092.00	2,127,008.00	540,000.66	2,102,907.00	24,101.00	1.1%
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	123,074.00	309,705.00	116,119.81	353,674.00	(43,969.00)	-14.2%
Noncapitalized Equipment		4400	1,500.00	121,155.00	30,213.63	121,155.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			124,574.00	430,860.00	146,333.44	474,829.00	(43,969.00)	-10.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	481,458.00	448,823.00	145,289.30	448,823.00	0.00	0.0%
Travel and Conferences		5200	7,619.00	19,440.00	7,155.48	20,730.00	(1,290.00)	-6.6%
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	622,209.00	0.00	622,209.00	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	870,897.00	570,759.00	189,786.65	580,675.00	(9,916.00)	-1.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,359,974.00	1,661,231.00	342,231.43	1,672,437.00	(11,206.00)	-0.7%

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	519,163.00	0.00	519,163.00	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	519,163.00	0.00	519,163.00	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	147,695.00	169,963.00	(82,817.30)	170,037.00	(74.00)	0.0%
Payments to County Offices		7142	553,040.00	705,326.00	152,453.01	719,683.00	(14,357.00)	-2.0%
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	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)			700,735.00	875,289.00	69,635.71	889,720.00	(14,431.00)	-1.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	12,098.00	15,892.00	0.00	16,214.00	(322.00)	-2.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,098.00	15,892.00	0.00	16,214.00	(322.00)	-2.0%
TOTAL, EXPENDITURES			7,636,209.00	8,996,354.00	2,807,745.86	8,991,336.00	5,018.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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 Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from 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	3,664,071.00	3,643,490.00	0.00	3,579,260.00	(64,230.00)	-1.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,664,071.00	3,643,490.00	0.00	3,579,260.00	(64,230.00)	-1.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,664,071.00	3,643,490.00	0.00	3,579,260.00	64,230.00	-1.8%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	21,080,226.00	21,340,927.00	8,657,810.69	21,340,927.00	0.00	0.0%
2) Federal Revenue		8100-8299	691,036.00	785,529.00	192,375.84	799,189.00	13,660.00	1.7%
3) Other State Revenue		8300-8599	2,415,496.00	2,119,630.00	579,036.07	2,212,417.00	92,787.00	4.4%
4) Other Local Revenue		8600-8799	1,058,335.00	2,199,380.00	1,697,644.07	2,212,378.00	12,998.00	0.6%
5) TOTAL, REVENUES			25,245,093.00	26,445,466.00	11,126,866.67	26,564,911.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,173,827.00	12,218,990.00	6,112,536.04	12,152,121.00	66,869.00	0.5%
2) Classified Salaries		2000-2999	3,262,850.00	3,348,810.00	1,818,673.79	3,345,500.00	3,310.00	0.1%
3) Employee Benefits		3000-3999	6,251,584.00	6,276,949.00	2,614,073.24	6,256,772.00	20,177.00	0.3%
4) Books and Supplies		4000-4999	485,179.00	1,263,073.00	381,549.85	1,326,438.00	(63,365.00)	-5.0%
5) Services and Other Operating Expenditures		5000-5999	2,488,495.00	2,274,289.00	975,665.01	2,316,915.00	(42,626.00)	-1.9%
6) Capital Outlay		6000-6999	0.00	519,163.00	0.00	519,163.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	731,258.00	916,410.00	88,068.69	930,841.00	(14,431.00)	-1.6%
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			25,359,193.00	26,783,684.00	11,990,566.62	26,813,750.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,100.00)	(338,218.00)	(863,699.95)	(248,839.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	91,318.00	91,318.00	0.00	126,318.00	35,000.00	38.3%
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			71,318.00	71,318.00	0.00	106,318.00		

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)			(42,782.00)	(266,900.00)	(863,699.95)	(142,521.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,638,997.38	4,638,997.38		4,638,997.38	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)			4,638,997.38	4,638,997.38		4,638,997.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,638,997.38	4,638,997.38		4,638,997.38		
2) Ending Balance, June 30 (E + F1e)			4,596,215.38	4,372,097.38		4,496,476.38		
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	72,441.32	0.32		0.32		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	48,197.00	48,197.00		48,197.00		
d) Assigned								
Other Assignments		9780	3,287,813.77	1,756,702.00		1,515,971.00		
19/20 Deficit Spending	0000	9780	*800,640.00*					
20/21 Deficit Spending	0000	9780	*887,537.00*					
17/18 Supplemental Funding	0000	9780	*59,219.00*					
Insurance Deductable	0000	9780	*20,000.00*					
One Time Funds (16/17 & 17/18)	0000	9780	*642,675.77*					
One Time Funds (18/19)	0000	9780	*804,000.00*					
HR Staffing	0000	9780	*73,742.00*					
19/20 Deficit Spending	0000	9780		*427,010.00*				
20/21 Deficit Spending	0000	9780		*681,433.00*				
18/19 One Time Funds	0000	9780		*435,022.00*				
Insurance Deductable	0000	9780		*20,000.00*				
Designated for Supplemental Expense:	0000	9780		*59,219.00*				
Additional Designation for Economic U	0000	9780		*134,018.00*				
19/20 Deficit Spending	0000	9780				*305,219.00*		
20/21 Deficit Spending	0000	9780				*562,493.00*		
18/19 One Time Funds	0000	9780				*435,022.00*		
Insurance Deductable	0000	9780				*20,000.00*		
Designated for Supplemental Expense:	0000	9780				*59,219.00*		
Additional Designation for Economic U	0000	9780				*134,018.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	761,376.00	804,112.00		805,014.00		
Unassigned/Unappropriated Amount		9790	423,887.29	1,760,586.06		2,124,794.06		

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	8,277,411.00	8,181,020.00	5,231,494.00	8,181,020.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,939,341.00	3,170,815.00	1,724,374.00	3,170,815.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	64,184.00	63,709.00	32,107.27	63,709.00	0.00	0.0%
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	12,969,090.00	14,187,503.00	8,218,722.30	14,187,503.00	0.00	0.0%
Unsecured Roll Taxes		8042	730,580.00	781,382.00	735,450.25	781,382.00	0.00	0.0%
Prior Years' Taxes		8043	13,379.00	(1,685.00)	(1,685.11)	(1,685.00)	0.00	0.0%
Supplemental Taxes		8044	1,052,769.00	1,421,240.00	432,687.23	1,421,240.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,461,128.00)	(9,074,556.00)	(9,091,436.00)	(9,074,556.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,361,920.00	1,420,613.00	833,312.80	1,420,613.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			19,947,546.00	20,150,041.00	8,115,026.74	20,150,041.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,132,680.00	1,190,886.00	542,783.95	1,190,886.00	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			21,080,226.00	21,340,927.00	8,657,810.69	21,340,927.00	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	402,239.00	408,703.00	1,338.11	408,703.00	0.00	0.0%
Special Education Discretionary Grants		8182	44,079.00	32,321.00	0.00	32,321.00	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	145,000.00	200,792.00	131,393.39	203,727.00	2,935.00	1.5%
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, Educator Quality	4035	8290	38,535.00	34,676.00	16,962.00	34,567.00	(109.00)	-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 (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	15,159.00	3,906.20	15,159.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	61,183.00	93,878.00	33,358.14	93,878.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	5,418.00	10,834.00	10,834.00	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			691,036.00	785,529.00	192,375.84	799,189.00	13,660.00	1.7%
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	877,000.00	510,034.00	291,234.00	508,692.00	(1,342.00)	-0.3%
Lottery - Unrestricted and Instructional Materia		8560	473,072.00	489,147.00	140,225.86	510,828.00	21,681.00	4.4%
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	114,962.00	74,725.61	114,962.00	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	3,437.00	186.59	3,437.00	0.00	0.0%
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	950,462.00	1,002,050.00	72,664.01	1,074,498.00	72,448.00	7.2%
TOTAL, OTHER STATE REVENUE			2,415,496.00	2,119,630.00	579,036.07	2,212,417.00	92,787.00	4.4%

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)
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	0.00	663,577.00	401,143.50	663,577.00	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	476,539.00	492,599.00	343,285.44	502,260.00	9,661.00	2.0%
Interest		8660	35,000.00	70,000.00	68,716.66	100,000.00	30,000.00	42.9%
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	83,199.00	0.00	27,963.00	(55,236.00)	-66.4%
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	546,796.00	890,005.00	884,498.47	918,578.00	28,573.00	3.2%
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			1,058,335.00	2,199,380.00	1,697,644.07	2,212,378.00	12,998.00	0.6%
TOTAL, REVENUES			25,245,093.00	26,445,466.00	11,126,866.67	26,564,911.00	119,445.00	0.5%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,606,797.00	9,594,540.00	4,728,324.96	9,551,848.00	42,692.00	0.4%
Certificated Pupil Support Salaries		1200	575,399.00	648,165.00	321,620.28	625,398.00	22,767.00	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,348,301.00	1,368,491.00	762,364.39	1,368,221.00	270.00	0.0%
Other Certificated Salaries		1900	643,330.00	607,794.00	300,226.41	606,654.00	1,140.00	0.2%
TOTAL, CERTIFICATED SALARIES			12,173,827.00	12,218,990.00	6,112,536.04	12,152,121.00	66,869.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	927,139.00	878,988.00	439,446.79	837,064.00	41,924.00	4.8%
Classified Support Salaries		2200	857,127.00	869,315.00	504,161.94	878,315.00	(9,000.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	425,316.00	431,585.00	249,306.66	431,585.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	864,780.00	936,438.00	515,697.89	936,438.00	0.00	0.0%
Other Classified Salaries		2900	188,488.00	232,484.00	110,060.51	262,098.00	(29,614.00)	-12.7%
TOTAL, CLASSIFIED SALARIES			3,262,850.00	3,348,810.00	1,818,673.79	3,345,500.00	3,310.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,932,365.00	3,001,405.00	995,533.32	2,994,047.00	7,358.00	0.2%
PERS		3201-3202	582,601.00	594,603.00	318,014.14	593,863.00	740.00	0.1%
OASDI/Medicare/Alternative		3301-3302	424,742.00	422,370.00	219,441.77	422,205.00	165.00	0.0%
Health and Welfare Benefits		3401-3402	1,412,619.00	1,370,562.00	601,752.61	1,360,569.00	9,993.00	0.7%
Unemployment Insurance		3501-3502	7,720.00	7,582.00	3,830.89	7,553.00	29.00	0.4%
Workers' Compensation		3601-3602	554,770.00	543,660.00	275,335.67	541,768.00	1,892.00	0.3%
OPEB, Allocated		3701-3702	335,639.00	335,639.00	199,506.84	335,639.00	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	1,128.00	1,128.00	658.00	1,128.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,251,584.00	6,276,949.00	2,614,073.24	6,256,772.00	20,177.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	424,679.00	824,438.00	255,201.24	887,803.00	(63,365.00)	-7.7%
Noncapitalized Equipment		4400	60,500.00	438,635.00	126,348.61	438,635.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			485,179.00	1,263,073.00	381,549.85	1,326,438.00	(63,365.00)	-5.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	481,458.00	448,823.00	145,289.30	448,823.00	0.00	0.0%
Travel and Conferences		5200	42,919.00	58,305.00	25,509.98	58,245.00	60.00	0.1%
Dues and Memberships		5300	13,800.00	14,090.00	13,574.48	14,220.00	(130.00)	-0.9%
Insurance		5400-5450	143,730.00	145,230.00	145,230.00	146,730.00	(1,500.00)	-1.0%
Operations and Housekeeping Services		5500	412,900.00	418,000.00	218,640.17	418,000.00	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	1,317,588.00	1,113,741.00	382,388.50	1,154,797.00	(41,056.00)	-3.7%
Communications		5900	76,100.00	76,100.00	45,032.58	76,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,488,495.00	2,274,289.00	975,665.01	2,316,915.00	(42,626.00)	-1.9%

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)
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	519,163.00	0.00	519,163.00	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	519,163.00	0.00	519,163.00	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	147,695.00	169,963.00	(82,817.30)	170,037.00	(74.00)	0.0%
Payments to County Offices		7142	553,040.00	715,924.00	153,081.42	730,281.00	(14,357.00)	-2.0%
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	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	4,610.00	4,610.00	2,820.24	4,610.00	0.00	0.0%
Other Debt Service - Principal		7439	25,913.00	25,913.00	14,984.33	25,913.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			731,258.00	916,410.00	88,068.69	930,841.00	(14,431.00)	-1.6%
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			25,359,193.00	26,783,684.00	11,990,566.62	26,813,750.00	(30,066.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	91,318.00	91,318.00	0.00	126,318.00	35,000.00	38.3%
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			91,318.00	91,318.00	0.00	126,318.00	35,000.00	38.3%
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 Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from 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)			71,318.00	71,318.00	0.00	106,318.00	(35,000.00)	49.1%

Resource	Description	2018-19 Projected Year Totals
6300	Lottery: Instructional Materials	0.32
Total, Restricted Balance		0.32

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	330,000.00	390,000.00	115,838.68	390,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,000.00	23,000.00	7,122.88	23,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	467,500.00	448,000.00	242,919.30	448,400.00	400.00	0.1%
5) TOTAL, REVENUES			820,500.00	861,000.00	365,880.86	861,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	345,076.00	343,692.00	185,943.28	351,104.00	(7,412.00)	-2.2%
3) Employee Benefits		3000-3999	155,276.00	151,075.00	71,263.59	143,663.00	7,412.00	4.9%
4) Books and Supplies		4000-4999	290,000.00	347,060.00	173,725.87	347,060.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	15,000.00	8,313.95	15,000.00	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	34,000.00	34,000.00	0.00	34,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			839,352.00	890,827.00	439,246.69	890,827.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,852.00)	(29,827.00)	(73,365.83)	(29,427.00)		
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)			1,148.00	(9,827.00)	(73,365.83)	(9,427.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	143,912.12	143,912.12		143,912.12	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)			143,912.12	143,912.12		143,912.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,912.12	143,912.12		143,912.12		
2) Ending Balance, June 30 (E + F1e)			145,060.12	134,085.12		134,485.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	850.00		850.00		
Stores		9712	0.00	8,453.11		8,453.11		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	145,060.12	124,782.01		125,182.01		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		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	330,000.00	390,000.00	115,838.68	390,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			330,000.00	390,000.00	115,838.68	390,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	23,000.00	23,000.00	7,122.88	23,000.00	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			23,000.00	23,000.00	7,122.88	23,000.00	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	467,000.00	447,000.00	241,912.90	447,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	1,000.00	1,006.40	1,400.00	400.00	40.0%
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								
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			467,500.00	448,000.00	242,919.30	448,400.00	400.00	0.1%
TOTAL, REVENUES			820,500.00	861,000.00	365,880.86	861,400.00		

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	230,145.00	237,412.00	124,939.65	244,824.00	(7,412.00)	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	95,692.00	97,106.00	56,645.19	97,106.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,239.00	9,174.00	4,358.44	9,174.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			345,076.00	343,692.00	185,943.28	351,104.00	(7,412.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	62,328.00	60,150.00	29,830.52	58,583.00	1,567.00	2.6%
OASDI/Medicare/Alternative		3301-3302	26,398.00	26,292.00	13,988.00	26,416.00	(124.00)	-0.5%
Health and Welfare Benefits		3401-3402	53,980.00	52,111.00	20,784.05	46,084.00	6,027.00	11.6%
Unemployment Insurance		3501-3502	172.00	173.00	91.42	173.00	0.00	0.0%
Workers' Compensation		3601-3602	12,398.00	12,349.00	6,569.60	12,407.00	(58.00)	-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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			155,276.00	151,075.00	71,263.59	143,663.00	7,412.00	4.9%
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	15,000.00	31,479.00	8,718.35	31,479.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	19,581.00	15,759.29	19,581.00	0.00	0.0%
Food		4700	275,000.00	296,000.00	149,248.23	296,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			290,000.00	347,060.00	173,725.87	347,060.00	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	3,300.00	3,300.00	2,222.85	3,300.00	0.00	0.0%
Dues and Memberships		5300	200.00	200.00	177.00	200.00	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	11,500.00	11,500.00	5,914.10	11,500.00	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	15,000.00	8,313.95	15,000.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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			839,352.00	890,827.00	439,246.69	890,827.00		

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	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	120,675.69
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	4,506.32
Total, Restricted Balance		125,182.01

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	500.00	500.00	525.80	1,000.00	500.00	100.0%
5) TOTAL, REVENUES			500.00	500.00	525.80	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	500.00	500.00	1,000.00	500.00	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			500.00	500.00	1,000.00	500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(474.20)	500.00		
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	(474.20)	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,184.11	51,184.11		51,184.11	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)			51,184.11	51,184.11		51,184.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,184.11	51,184.11		51,184.11		
2) Ending Balance, June 30 (E + F1e)			51,184.11	51,184.11		51,684.11		
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	51,184.11	51,184.11		51,684.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		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	500.00	500.00	525.80	1,000.00	500.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	525.80	1,000.00	500.00	100.0%
TOTAL, REVENUES			500.00	500.00	525.80	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	500.00	500.00	1,000.00	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			500.00	500.00	1,000.00	500.00	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			500.00	500.00	1,000.00	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)
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	2018/19 Projected Year Totals
9010	Other Restricted Local	51,684.11
Total, Restricted Balance		51,684.11

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	20,000.00	20,000.00	20,485.78	40,000.00	20,000.00	100.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	20,485.78	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)			20,000.00	20,000.00	20,485.78	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)			20,000.00	20,000.00	20,485.78	40,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,990,177.11	1,990,177.11		1,990,177.11	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)			1,990,177.11	1,990,177.11		1,990,177.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,990,177.11	1,990,177.11		1,990,177.11		
2) Ending Balance, June 30 (E + F1e)			2,010,177.11	2,010,177.11		2,030,177.11		
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 Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	82,611.19	82,611.19		102,611.19		
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								
Interest		8660	20,000.00	20,000.00	20,485.78	40,000.00	20,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	20,485.78	40,000.00	20,000.00	100.0%
TOTAL, REVENUES			20,000.00	20,000.00	20,485.78	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	2018/19 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	287,000.00	287,000.00	200,079.85	322,000.00	35,000.00	12.2%
5) TOTAL, REVENUES			287,000.00	287,000.00	200,079.85	322,000.00		
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	19,000.00	528.00	20,000.00	(1,000.00)	-5.3%
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	19,000.00	528.00	20,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			287,000.00	268,000.00	199,551.85	302,000.00		
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)			287,000.00	268,000.00	199,551.85	302,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	986,814.06	986,814.06		986,814.06	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)			986,814.06	986,814.06		986,814.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			986,814.06	986,814.06		986,814.06		
2) Ending Balance, June 30 (E + F1e)			1,273,814.06	1,254,814.06		1,288,814.06		
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	242,000.00	242,000.00		242,000.00		
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	1,031,814.06	1,012,814.06		1,046,814.06		
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	242,000.00	147,653.00	242,000.00	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	5,000.00	5,000.00	10,319.62	20,000.00	15,000.00	300.0%
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	40,000.00	40,000.00	42,107.23	60,000.00	20,000.00	50.0%
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			287,000.00	287,000.00	200,079.85	322,000.00	35,000.00	12.2%
TOTAL, REVENUES			287,000.00	287,000.00	200,079.85	322,000.00		

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	0.00	19,000.00	528.00	20,000.00	(1,000.00)	-5.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	19,000.00	528.00	20,000.00	(1,000.00)	-5.3%

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)
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			0.00	19,000.00	528.00	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	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	242,000.00
Total, Restricted Balance		242,000.00

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)
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	300,000.00	305,000.00	126,659.20	375,000.00	70,000.00	23.0%
5) TOTAL, REVENUES			300,000.00	305,000.00	126,659.20	375,000.00		
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	13,000.00	41,000.00	40,228.52	44,555.00	(3,555.00)	-8.7%
5) Services and Other Operating Expenditures		5000-5999	97,400.00	119,300.00	31,369.43	139,300.00	(20,000.00)	-16.8%
6) Capital Outlay		6000-6999	0.00	303,521.00	346,429.49	402,292.00	(98,771.00)	-32.5%
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			110,400.00	463,821.00	418,027.44	586,147.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			189,600.00	(158,821.00)	(291,368.24)	(211,147.00)		
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	91,318.00	91,318.00	0.00	126,318.00	(35,000.00)	-38.3%
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			(91,318.00)	(91,318.00)	0.00	(126,318.00)		

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			98,282.00	(250,139.00)	(291,368.24)	(337,465.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,438,505.69	12,438,505.69		12,438,505.69	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)			12,438,505.69	12,438,505.69		12,438,505.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,438,505.69	12,438,505.69		12,438,505.69		
2) Ending Balance, June 30 (E + F1e)			12,536,787.69	12,188,366.69		12,101,040.69		
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	0.12	0.12		0.12		
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	12,536,787.57	12,188,366.57		12,101,040.57		
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	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120,000.00	125,000.00	126,659.20	195,000.00	70,000.00	56.0%
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			300,000.00	305,000.00	126,659.20	375,000.00	70,000.00	23.0%
TOTAL, REVENUES			300,000.00	305,000.00	126,659.20	375,000.00		

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	13,000.00	19,000.00	18,602.77	22,555.00	(3,555.00)	-18.7%
Noncapitalized Equipment		4400	0.00	22,000.00	21,625.75	22,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,000.00	41,000.00	40,228.52	44,555.00	(3,555.00)	-8.7%
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	9,153.89	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	94,000.00	115,900.00	22,215.54	135,900.00	(20,000.00)	-17.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,400.00	119,300.00	31,369.43	139,300.00	(20,000.00)	-16.8%

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 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	202,000.00	244,192.95	300,000.00	(98,000.00)	-48.5%
Buildings and Improvements of Buildings		6200	0.00	61,500.00	61,444.60	61,500.00	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	40,021.00	40,791.94	40,792.00	(771.00)	-1.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	303,521.00	346,429.49	402,292.00	(98,771.00)	-32.5%
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			110,400.00	463,821.00	418,027.44	586,147.00		

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	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	91,318.00	91,318.00	0.00	126,318.00	(35,000.00)	-38.3%
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			91,318.00	91,318.00	0.00	126,318.00	(35,000.00)	-38.3%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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)			(91,318.00)	(91,318.00)	0.00	(126,318.00)		

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	0.12
Total, Restricted Balance		0.12

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)	2,361.77	2,361.77	2,310.84	2,361.77	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,361.77	2,361.77	2,310.84	2,361.77	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.94	1.94	1.94	1.94	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.94	1.94	1.94	1.94	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,363.71	2,363.71	2,312.78	2,363.71	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	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):	Jan									
A. BEGINNING CASH			5,378,082.49	5,959,349.59	6,845,646.92	6,888,823.13	7,016,529.92	4,161,919.35	3,681,403.55	3,886,796.18
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,188,976.00	1,188,976.00	2,051,183.00	1,188,936.00		862,207.00	475,590.00	0.00
Property Taxes	8020-8079		(23,646.88)	109,972.48	30,415.27	758,129.87	(816,015.52)	54,173.46	1,046,130.06	0.00
Miscellaneous Funds	8080-8099		12,518.91		0.00	0.00		530,265.04	0.00	0.00
Federal Revenue	8100-8299		4,840.14		3,352.20	41,856.39	38,621.11	20,900.00	82,806.00	15,130.00
Other State Revenue	8300-8599		0.00	(6,194.22)	20,564.65	74,725.61		140,855.00	349,085.03	0.00
Other Local Revenue	8600-8799		34,877.66	617,338.27	356,857.65	71,343.19	70,524.20	367,232.05	179,471.05	30,097.14
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979					0.00				
TOTAL RECEIPTS			1,217,565.83	1,910,092.53	2,462,372.77	2,134,991.06	(706,870.21)	1,975,632.55	2,133,082.14	45,227.14
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		50,807.92	128,616.91	1,166,321.54	1,184,030.02	1,202,005.73	1,202,865.60	1,177,888.32	1,188,133.91
Classified Salaries	2000-2999		159,372.04	185,675.27	321,916.82	289,961.10	291,053.48	285,562.52	285,132.56	294,626.35
Employee Benefits	3000-3999		103,571.58	128,231.43	484,083.65	480,109.92	469,966.65	463,839.05	484,270.96	460,784.59
Books and Supplies	4000-4999		5,720.59	139,744.81	30,395.38	50,047.07	70,585.19	68,702.92	16,353.89	87,268.11
Services	5000-5999		233,920.98	117,949.93	69,840.00	176,911.20	141,118.88	118,155.50	117,768.52	170,646.80
Capital Outlay	6000-6599		0.00	0.00	0.00			0.00	0.00	0.00
Other Outgo	7000-7499		1,889.64	7,970.20	15,403.28	(77,534.90)	2,543.51	166,313.55	(28,516.59)	2,543.51
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			555,282.75	708,188.55	2,087,960.67	2,103,524.41	2,177,273.44	2,305,439.14	2,052,897.66	2,204,003.27
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	417,824.17	174,240.71	35,068.82	117,782.51	24,843.61	38,083.78	0.00		
Due From Other Funds	9310	132,012.54			132,012.54					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		552,336.71	174,240.71	35,068.82	249,795.05	24,843.61	38,083.78	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(1,025,730.34)	255,256.69	350,675.47	315,339.46	(71,396.53)	8,550.70	150,709.21	(125,208.15)	(98,320.35)
Due To Other Funds	9610	(2,118.50)			2,118.50					
Current Loans	9640	0.00								
Unearned Revenues	9650	(263,572.98)			263,572.98					
Deferred Inflows of Resources	9690									
SUBTOTAL		(1,291,421.82)	255,256.69	350,675.47	581,030.94	(71,396.53)	8,550.70	150,709.21	(125,208.15)	(98,320.35)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,843,758.53	(81,015.98)	(315,606.65)	(331,235.89)	96,240.14	29,533.08	(150,709.21)	125,208.15	98,320.35
E. NET INCREASE/DECREASE (B - C + D)			581,267.10	886,297.33	43,176.21	127,706.79	(2,854,610.57)	(480,515.80)	205,392.63	(2,060,455.78)
F. ENDING CASH (A + E)			5,959,349.59	6,845,646.92	6,888,823.13	7,016,529.92	4,161,919.35	3,681,403.55	3,886,796.18	1,826,340.40
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):	Jan								
A. BEGINNING CASH		1,826,340.40	2,224,800.54	6,971,882.07	6,157,467.43				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,934,335.17	556,309.36	556,309.36	1,349,013.11	0.00		11,351,835.00	11,351,835.00
Property Taxes	8020-8079	827,764.44	5,814,846.14	127,945.64	868,491.04	0.00		8,798,206.00	8,798,206.00
Miscellaneous Funds	8080-8099	0.00	(6,885.25)	535,898.70	0.00	119,088.60		1,190,886.00	1,190,886.00
Federal Revenue	8100-8299	98,939.30	252,493.87	7,005.72	65,218.40	168,025.87		799,189.00	799,189.00
Other State Revenue	8300-8599	0.00	376,476.56	197,090.00	1,046,603.75	13,210.62		2,212,417.00	2,212,417.00
Other Local Revenue	8600-8799	80,877.78	66,384.56	64,278.03	273,092.17	4.25		2,212,378.00	2,212,378.00
Interfund Transfers In	8910-8929		0.00	0.00	126,318.00			126,318.00	126,318.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		2,941,916.69	7,059,625.24	1,488,527.45	3,728,736.47	300,329.34	0.00	26,691,229.00	26,691,229.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,153,137.69	1,290,918.39	1,174,935.95	1,184,625.17	47,833.85		12,152,121.00	12,152,121.00
Classified Salaries	2000-2999	283,611.03	291,114.66	286,494.31	272,701.59	98,278.27		3,345,500.00	3,345,500.00
Employee Benefits	3000-3999	468,609.92	509,412.89	450,971.50	1,724,322.19	28,597.67		6,256,772.00	6,256,772.00
Books and Supplies	4000-4999	43,209.60	59,874.75	188,679.08	426,153.99	139,702.62		1,326,438.00	1,326,438.00
Services	5000-5999	218,759.52	157,622.23	198,260.46	426,251.38	169,709.60		2,316,915.00	2,316,915.00
Capital Outlay	6000-6599	0.00	0.00	0.00	519,163.00	0.00		519,163.00	519,163.00
Other Outgo	7000-7499	226,987.75	3,600.79	3,600.79	338,344.85	233,694.62		896,841.00	896,841.00
Interfund Transfers Out	7600-7629			0.00	20,000.00			20,000.00	20,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,394,315.51	2,312,543.71	2,302,942.09	4,911,562.17	717,816.63	0.00	26,833,750.00	26,833,750.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				27,804.74	(300,329.34)		117,494.83	
Due From Other Funds	9310							132,012.54	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	27,804.74	(300,329.34)	0.00	249,507.37	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	149,141.04	0.00		90,982.80	(717,816.63)		307,913.71	
Due To Other Funds	9610		0.00					2,118.50	
Current Loans	9640							0.00	
Unearned Revenues	9650							263,572.98	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		149,141.04	0.00	0.00	90,982.80	(717,816.63)	0.00	573,605.19	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(149,141.04)	0.00	0.00	(63,178.06)	417,487.29	0.00	(324,097.82)	
E. NET INCREASE/DECREASE (B - C + D)		398,460.14	4,747,081.53	(814,414.64)	(1,246,003.76)	0.00	0.00	(466,618.82)	(142,521.00)
F. ENDING CASH (A + E)		2,224,800.54	6,971,882.07	6,157,467.43	4,911,463.67				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,911,463.67	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Jan									
A. BEGINNING CASH			4,911,463.67	5,973,545.77	7,380,459.72	7,192,044.66	7,014,962.63	4,933,369.24	7,425,820.95	6,574,299.28
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,742,992.35	1,742,992.35	1,742,992.35	1,742,992.35	0.00	0.00	697,196.94	790,156.53
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	3,959,192.70	0.00	0.00
Miscellaneous Funds	8080-8099		12,387.31	0.00	0.00	0.00	0.00	524,690.71	0.00	0.00
Federal Revenue	8100-8299		4,069.66	0.00	2,818.58	35,193.42	32,473.16	17,573.00	69,624.41	12,721.51
Other State Revenue	8300-8599		0.00	(5,004.73)	16,615.59	60,375.93	0.00	113,806.39	282,049.67	0.00
Other Local Revenue	8600-8799		26,227.48	464,229.10	268,351.59	53,649.01	53,033.14	276,152.98	134,959.53	22,632.60
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			1,785,676.80	2,202,216.72	2,030,778.11	1,892,210.71	85,506.30	4,891,415.78	1,183,830.55	825,510.64
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		51,312.77	129,894.91	1,177,910.64	1,195,795.08	1,213,949.41	1,214,817.82	1,189,592.35	1,199,939.75
Classified Salaries	2000-2999		169,513.64	197,490.67	342,401.91	308,412.70	309,574.59	303,734.21	303,276.89	313,374.82
Employee Benefits	3000-3999		113,133.49	140,069.98	528,775.09	524,434.50	513,354.78	506,661.47	528,979.69	503,325.02
Books and Supplies	4000-4999		2,386.16	58,290.16	12,678.48	20,875.57	29,442.40	28,657.27	6,821.51	36,401.15
Services	5000-5999		200,768.30	101,233.36	59,941.86	151,838.29	121,118.67	101,409.80	101,077.66	146,461.72
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		1,862.05	7,853.84	15,178.41	(76,402.97)	2,506.38	163,885.53	(28,100.28)	2,506.38
Interfund Transfers Out	7600-7629		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
TOTAL DISBURSEMENTS			538,976.41	634,832.92	2,136,886.39	2,124,953.17	2,189,946.23	2,319,166.10	2,101,647.82	2,202,008.84
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	0.00	0.00
Accounts Receivable	9200-9299	351,923.65	125,245.60	25,206.88	84,660.12	17,857.18	27,373.99	0.00	0.00	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		354,423.65	125,245.60	25,206.88	84,660.12	17,857.18	27,373.99	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(717,816.65)	309,863.89	185,676.73	166,966.90	(37,803.25)	4,527.45	79,797.97	(66,295.60)	(52,058.95)
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	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		0.00	0.00	0.00	0.00	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		(717,816.65)	309,863.89	185,676.73	166,966.90	(37,803.25)	4,527.45	79,797.97	(66,295.60)	(52,058.95)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,072,240.30	(184,618.29)	(160,469.85)	(82,306.78)	55,660.43	22,846.54	(79,797.97)	66,295.60	52,058.95
E. NET INCREASE/DECREASE (B - C + D)			1,062,082.10	1,406,913.95	(188,415.06)	(177,082.03)	(2,081,593.39)	2,492,451.71	(851,521.67)	(1,324,439.25)
F. ENDING CASH (A + E)			5,973,545.77	7,380,459.72	7,192,044.66	7,014,962.63	4,933,369.24	7,425,820.95	6,574,299.28	5,249,860.03
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):	Jan								
A. BEGINNING CASH		5,249,860.03	3,698,006.55	6,693,295.99	5,942,129.95				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	790,156.53	790,156.53	790,156.53	790,156.54	0.00		11,619,949.00	11,619,949.00
Property Taxes	8020-8079	0.00	3,959,192.70	0.00	879,820.60	0.00		8,798,206.00	8,798,206.00
Miscellaneous Funds	8080-8099	0.00	(6,812.87)	530,265.15	0.00	117,836.70		1,178,367.00	1,178,367.00
Federal Revenue	8100-8299	83,189.51	212,300.29	5,890.50	54,836.52	141,278.44		671,969.00	671,969.00
Other State Revenue	8300-8599	0.00	304,181.16	159,242.49	845,622.73	10,673.77		1,787,563.00	1,787,563.00
Other Local Revenue	8600-8799	60,818.87	49,920.19	48,336.11	205,364.40	0.00		1,663,675.00	1,663,675.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	86,298.00	0.00		86,298.00	86,298.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		934,164.91	5,308,938.00	1,533,890.78	2,862,098.79	269,788.91	0.00	25,806,027.00	25,806,027.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,164,595.79	1,303,745.54	1,186,610.65	1,196,396.14	48,309.15		12,272,870.00	12,272,870.00
Classified Salaries	2000-2999	301,658.55	309,639.67	304,725.30	290,054.87	104,532.18		3,558,390.00	3,558,390.00
Employee Benefits	3000-3999	511,872.79	556,442.77	492,605.96	1,883,514.60	31,237.86		6,834,408.00	6,834,408.00
Books and Supplies	4000-4999	18,023.53	24,974.87	78,701.56	177,756.77	58,272.57		553,282.00	553,282.00
Services	5000-5999	187,755.61	135,283.07	170,161.81	365,840.51	145,657.34		1,988,548.00	1,988,548.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	
Other Outgo	7000-7499	223,673.95	3,548.22	3,548.22	333,405.36	230,282.91		883,748.00	883,748.00
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
TOTAL DISBURSEMENTS		2,407,580.22	2,333,634.14	2,236,353.50	4,266,968.25	618,292.01	0.00	26,111,246.00	26,111,246.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	
Accounts Receivable	9200-9299	0.00	19,985.58	0.00	0.00	(269,788.91)		30,540.44	
Due From Other Funds	9310	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	
Prepaid Expenditures	9330	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	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		0.00	19,985.58	0.00	0.00	(269,788.91)	0.00	30,540.44	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	78,438.17	0.00	48,703.32	0.00	(618,292.01)		99,524.62	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	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	
SUBTOTAL		78,438.17	0.00	48,703.32	0.00	(618,292.01)	0.00	99,524.62	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(78,438.17)	19,985.58	(48,703.32)	0.00	348,503.10	0.00	(68,984.18)	
E. NET INCREASE/DECREASE (B - C + D)		(1,551,853.48)	2,995,289.44	(751,166.04)	(1,404,869.46)	0.00	0.00	(374,203.18)	(305,219.00)
F. ENDING CASH (A + E)		3,698,006.55	6,693,295.99	5,942,129.95	4,537,260.49				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,537,260.49	

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2018-19 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	26,833,750.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,256,212.00
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	69,741.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	519,163.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				639,427.00
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	29,427.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				24,967,538.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		2,312.78
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,795.47

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)	24,967,538.00	10,795.47
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

*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

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) — 996,626.00
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) — 20,422,128.00

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) — 4.88%

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)	1,093,209.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	349,657.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	19,000.00
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)	103,068.04
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)	1,564,934.04
9.	Carry-Forward Adjustment (Part IV, Line F)	85,148.30
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,650,082.34

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,574,805.00
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,094,454.00
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,190,975.00
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	588.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	69,741.00
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)	435,385.00
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)	2,008,981.96
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)	856,827.00
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	500.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	24,232,256.96

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) 6.46%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 6.81%

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)**	1,564,934.04
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	42,000.00
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 (6.28%) times Part III, Line B18); zero if negative	85,148.30
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.28%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.28%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	85,148.30

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)	85,148.30

Approved indirect cost rate: 6.28%
Highest rate used in any program: 6.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	191,689.00	12,038.00	6.28%
01	4035	34,373.00	194.00	0.56%
01	4201	14,345.00	814.00	5.67%
01	4203	92,037.00	1,841.00	2.00%
01	6010	588.00	29.00	4.93%
01	6690	3,234.00	203.00	6.28%
01	9010	1,499,172.00	1,095.00	0.07%
13	5310	796,827.00	34,000.00	4.27%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,150,041.00	1.33%	20,418,155.00	0.28%	20,475,130.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	885,968.00	-51.58%	429,000.00	-1.40%	423,000.00
4. Other Local Revenues	8600-8799	684,148.00	-27.99%	492,648.00	0.30%	494,148.00
5. Other Financing Sources						
a. Transfers In	8900-8929	126,318.00	-31.68%	86,298.00	-6.14%	80,995.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,579,260.00)	9.06%	(3,903,637.00)	-2.01%	(3,825,034.00)
6. Total (Sum lines A1 thru A5c)		18,267,215.00	-4.08%	17,522,464.00	0.72%	17,648,239.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,086,287.00		10,147,412.00
b. Step & Column Adjustment				144,483.00		155,131.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(83,358.00)		(83,358.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,086,287.00	0.61%	10,147,412.00	0.71%	10,219,185.00
2. Classified Salaries						
a. Base Salaries				2,095,268.00		2,141,367.00
b. Step & Column Adjustment				35,428.00		19,832.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				10,671.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,095,268.00	2.20%	2,141,367.00	0.93%	2,161,199.00
3. Employee Benefits	3000-3999	4,153,865.00	9.06%	4,530,325.00	4.57%	4,737,569.00
4. Books and Supplies	4000-4999	851,609.00	-51.67%	411,605.00	0.85%	415,105.00
5. Services and Other Operating Expenditures	5000-5999	644,478.00	-10.16%	579,023.00	13.94%	659,723.00
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	41,121.00	0.98%	41,522.00	0.00%	41,522.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,214.00)	-13.23%	(43,571.00)	0.00%	(43,571.00)
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)		17,842,414.00	-0.08%	17,827,683.00	2.15%	18,210,732.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		424,801.00		(305,219.00)		(562,493.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,071,675.06		4,496,476.06		4,191,257.06
2. Ending Fund Balance (Sum lines C and D1)		4,496,476.06		4,191,257.06		3,628,764.06
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	48,197.00		74,495.00		95,490.00
d. Assigned	9780	1,515,971.00		1,335,894.00		907,080.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	805,014.00		783,337.00		792,100.00
2. Unassigned/Unappropriated	9790	2,124,794.06		1,995,031.06		1,831,594.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,496,476.06		4,191,257.06		3,628,764.06

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	805,014.00		783,337.00		792,100.00
c. Unassigned/Unappropriated	9790	2,124,794.06		1,995,031.06		1,831,594.06
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,929,808.06		2,778,368.06		2,623,694.06

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.

Certificated other adjustments reflects estimated reduction of 1.0 FTE in 19/20 & 1.0 FTE in 20/21 due to declining enrollment projections. 19/20 Classified staffing reflects and adjustment to reflect partial year staffing vacancy in 18/19.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,190,886.00	-1.05%	1,178,367.00	0.00%	1,178,367.00
2. Federal Revenues	8100-8299	799,189.00	-15.92%	671,969.00	0.00%	671,969.00
3. Other State Revenues	8300-8599	1,326,449.00	2.42%	1,358,563.00	0.07%	1,359,563.00
4. Other Local Revenues	8600-8799	1,528,230.00	-23.37%	1,171,027.00	-1.14%	1,157,677.00
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	3,579,260.00	9.06%	3,903,637.00	-2.01%	3,825,034.00
6. Total (Sum lines A1 thru A5c)		8,424,014.00	-1.67%	8,283,563.00	-1.10%	8,192,610.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,065,834.00		2,125,458.00
b. Step & Column Adjustment				59,624.00		38,736.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,065,834.00	2.89%	2,125,458.00	1.82%	2,164,194.00
2. Classified Salaries						
a. Base Salaries				1,250,232.00		1,417,023.00
b. Step & Column Adjustment				61,481.00		26,233.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				105,310.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,250,232.00	13.34%	1,417,023.00	1.85%	1,443,256.00
3. Employee Benefits	3000-3999	2,102,907.00	9.57%	2,304,083.00	3.32%	2,380,510.00
4. Books and Supplies	4000-4999	474,829.00	-70.16%	141,677.00	-1.95%	138,913.00
5. Services and Other Operating Expenditures	5000-5999	1,672,437.00	-15.72%	1,409,525.00	-3.23%	1,363,935.00
6. Capital Outlay	6000-6999	519,163.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	889,720.00	-1.52%	876,226.00	-21.00%	692,231.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	16,214.00	-40.97%	9,571.00	0.00%	9,571.00
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)		8,991,336.00	-7.87%	8,283,563.00	-1.10%	8,192,610.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(567,322.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		567,322.32		0.32		0.32
2. Ending Fund Balance (Sum lines C and D1)		0.32		0.32		0.32
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.32		0.32		0.32
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)		0.32		0.32		0.32

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
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.

19/20 Classified staffing reflects and adjustment to reflect staffing vacancies in 18/19 that were offset by contracted services.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,340,927.00	1.20%	21,596,522.00	0.26%	21,653,497.00
2. Federal Revenues	8100-8299	799,189.00	-15.92%	671,969.00	0.00%	671,969.00
3. Other State Revenues	8300-8599	2,212,417.00	-19.20%	1,787,563.00	-0.28%	1,782,563.00
4. Other Local Revenues	8600-8799	2,212,378.00	-24.80%	1,663,675.00	-0.71%	1,651,825.00
5. Other Financing Sources						
a. Transfers In	8900-8929	126,318.00	-31.68%	86,298.00	-6.14%	80,995.00
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)		26,691,229.00	-3.32%	25,806,027.00	0.13%	25,840,849.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,152,121.00		12,272,870.00
b. Step & Column Adjustment				204,107.00		193,867.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(83,358.00)		(83,358.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,152,121.00	0.99%	12,272,870.00	0.90%	12,383,379.00
2. Classified Salaries						
a. Base Salaries				3,345,500.00		3,558,390.00
b. Step & Column Adjustment				96,909.00		46,065.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				115,981.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,345,500.00	6.36%	3,558,390.00	1.29%	3,604,455.00
3. Employee Benefits	3000-3999	6,256,772.00	9.23%	6,834,408.00	4.15%	7,118,079.00
4. Books and Supplies	4000-4999	1,326,438.00	-58.29%	553,282.00	0.13%	554,018.00
5. Services and Other Operating Expenditures	5000-5999	2,316,915.00	-14.17%	1,988,548.00	1.77%	2,023,658.00
6. Capital Outlay	6000-6999	519,163.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	930,841.00	-1.41%	917,748.00	-20.05%	733,753.00
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)		26,833,750.00	-2.69%	26,111,246.00	1.12%	26,403,342.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(142,521.00)		(305,219.00)		(562,493.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,638,997.38		4,496,476.38		4,191,257.38
2. Ending Fund Balance (Sum lines C and D1)		4,496,476.38		4,191,257.38		3,628,764.38
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	0.32		0.32		0.32
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	48,197.00		74,495.00		95,490.00
d. Assigned	9780	1,515,971.00		1,335,894.00		907,080.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	805,014.00		783,337.00		792,100.00
2. Unassigned/Unappropriated	9790	2,124,794.06		1,995,031.06		1,831,594.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,496,476.38		4,191,257.38		3,628,764.38

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	805,014.00		783,337.00		792,100.00
c. Unassigned/Unappropriated	9790	2,124,794.06		1,995,031.06		1,831,594.06
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)		2,929,808.06		2,778,368.06		2,623,694.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.92%		10.64%		9.94%
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)		2,310.84		2,258.46		2,223.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,833,750.00		26,111,246.00		26,403,342.00
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)		26,833,750.00		26,111,246.00		26,403,342.00
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)		805,012.50		783,337.38		792,100.26
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)		805,012.50		783,337.38		792,100.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	0.00	0.00	0.00	(34,000.00)				
Other Sources/Uses Detail					126,318.00	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	0.00	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	0.00		
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					0.00	126,318.00		
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	0.00	0.00	34,000.00	(34,000.00)	146,318.00	146,318.00		

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 (2018-19)				
District Regular	2,361.77	2,361.77		
Charter School	0.00	0.00		
Total ADA	**2,361.77**	**2,361.77**	**0.0%**	**Met**
1st Subsequent Year (2019-20)				
District Regular	2,313.75	2,313.75		
Charter School				
Total ADA	**2,313.75**	**2,313.75**	**0.0%**	**Met**
2nd Subsequent Year (2020-21)				
District Regular	2,259.33	2,259.33		
Charter School				
Total ADA	**2,259.33**	**2,259.33**	**0.0%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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 (2018-19)				
District Regular	2,383	2,383		
Charter School				
Total Enrollment	**2,383**	**2,383**	**0.0%**	**Met**
1st Subsequent Year (2019-20)				
District Regular	2,325	2,325		
Charter School				
Total Enrollment	**2,325**	**2,325**	**0.0%**	**Met**
2nd Subsequent Year (2020-21)				
District Regular	2,290	2,290		
Charter School				
Total Enrollment	**2,290**	**2,290**	**0.0%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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 (2015-16)			
District Regular	2,371	2,431	
Charter School			
Total ADA/Enrollment	**2,371**	**2,431**	**97.5%**
Second Prior Year (2016-17)			
District Regular	2,362	2,432	
Charter School			
Total ADA/Enrollment	**2,362**	**2,432**	**97.1%**
First Prior Year (2017-18)			
District Regular	2,364	2,433	
Charter School	0		
Total ADA/Enrollment	**2,364**	**2,433**	**97.2%**
		Historical Average Ratio:	97.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**97.8%**

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 (2018-19)				
District Regular	2,311	2,383		
Charter School	0			
Total ADA/Enrollment	**2,311**	**2,383**	**97.0%**	**Met**
1st Subsequent Year (2019-20)				
District Regular	2,258	2,325		
Charter School				
Total ADA/Enrollment	**2,258**	**2,325**	**97.1%**	**Met**
2nd Subsequent Year (2020-21)				
District Regular	2,223	2,290		
Charter School				
Total ADA/Enrollment	**2,223**	**2,290**	**97.1%**	**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 (2018-19)	20,150,041.00	20,150,041.00	0.0%	Met
1st Subsequent Year (2019-20)	20,242,789.00	20,418,155.00	0.9%	Met
2nd Subsequent Year (2020-21)	20,260,155.00	20,475,130.00	1.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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 (2015-16)	14,383,766.99	15,798,837.12	91.0%
Second Prior Year (2016-17)	14,984,040.10	16,708,067.36	89.7%
First Prior Year (2017-18)	15,732,705.35	17,460,055.28	90.1%
		Historical Average Ratio:	90.3%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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):	**87.3% to 93.3%**	**87.3% to 93.3%**	**87.3% to 93.3%**

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 (2018-19)	16,335,420.00	17,822,414.00	91.7%	Met
1st Subsequent Year (2019-20)	16,819,104.00	17,807,683.00	94.4%	Not Met
2nd Subsequent Year (2020-21)	17,117,953.00	18,190,732.00	94.1%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

19/20 & 20/21 Salaries each reflect a reduction in FTE to offset anticipated ADA reduction as a result of declining enrollment. In addition, 18/19 includes additional expenditures for one time funds from prior year that are not included in 19/20 & 20/21.

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 (2018-19)	785,529.00	799,189.00	1.7%	No
1st Subsequent Year (2019-20)	671,969.00	671,969.00	0.0%	No
2nd Subsequent Year (2020-21)	671,969.00	671,969.00	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 (2018-19)	2,119,630.00	2,212,417.00	4.4%	No
1st Subsequent Year (2019-20)	1,675,880.00	1,787,563.00	6.7%	Yes
2nd Subsequent Year (2020-21)	1,668,025.00	1,782,563.00	6.9%	Yes

Explanation:
(required if Yes)

19/20 & 20/21 Other State Revenue includes revenue from SELPA for Mental Health Funding as District has brought staff on board and is no longer funding through contracted services, and District will receive revenue direclty.

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 (2018-19)	2,199,380.00	2,212,378.00	0.6%	No
1st Subsequent Year (2019-20)	1,633,712.00	1,663,675.00	1.8%	No
2nd Subsequent Year (2020-21)	1,648,325.00	1,651,825.00	0.2%	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 (2018-19)	1,263,073.00	1,326,438.00	5.0%	No
1st Subsequent Year (2019-20)	506,482.00	553,282.00	9.2%	Yes
2nd Subsequent Year (2020-21)	506,218.00	554,018.00	9.4%	Yes

Explanation:
(required if Yes)

19/20 & 20/21 Books and Supplies were increased from 1st Interim for planned program needs.

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 (2018-19)	2,274,289.00	2,316,915.00	1.9%	No
1st Subsequent Year (2019-20)	1,955,948.00	1,988,548.00	1.7%	No
2nd Subsequent Year (2020-21)	1,988,958.00	2,023,658.00	1.7%	No

Explanation:
(required if Yes)

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 (2018-19)	5,104,539.00	5,223,984.00	2.3%	Met
1st Subsequent Year (2019-20)	3,981,561.00	4,123,207.00	3.6%	Met
2nd Subsequent Year (2020-21)	3,988,319.00	4,106,357.00	3.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	3,537,362.00	3,643,353.00	3.0%	Met
1st Subsequent Year (2019-20)	2,462,430.00	2,541,830.00	3.2%	Met
2nd Subsequent Year (2020-21)	2,495,176.00	2,577,676.00	3.3%	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 MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	601,620.66	676,356.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		676,356.00	

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.9%	10.6%	9.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.6%**	**3.5%**	**3.3%**

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 (2018-19)	424,801.00	17,842,414.00	N/A	Met
1st Subsequent Year (2019-20)	(305,219.00)	17,827,683.00	1.7%	Met
2nd Subsequent Year (2020-21)	(562,493.00)	18,210,732.00	3.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	4,496,476.38	Met
1st Subsequent Year (2019-20)	4,191,257.38	Met
2nd Subsequent Year (2020-21)	3,628,764.38	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 (2018-19)	4,911,463.67	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 $67,000 (greater of)	0	to	300
4% or $67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

[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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,311	2,258	2,223
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	26,833,750.00	26,111,246.00	26,403,342.00
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)	26,833,750.00	26,111,246.00	26,403,342.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	805,012.50	783,337.38	792,100.26
6. Reserve Standard - by Amount ($67,000 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)**	**805,012.50**	**783,337.38**	**792,100.26**

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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)	805,014.00	783,337.00	792,100.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,124,794.06	1,995,031.06	1,831,594.06
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,929,808.06	2,778,368.06	2,623,694.06
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.92%	10.64%	9.94%
District's Reserve Standard (Section 10B, Line 7):	**805,012.50**	**783,337.38**	**792,100.26**
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 (2018-19)	(3,643,490.00)	(3,579,260.00)	-1.8%	(64,230.00)	Met
1st Subsequent Year (2019-20)	(3,928,902.00)	(3,903,637.00)	-0.6%	(25,265.00)	Met
2nd Subsequent Year (2020-21)	(3,821,257.00)	(3,825,034.00)	0.1%	3,777.00	Met
1b. **Transfers In, General Fund ***					
Current Year (2018-19)	91,318.00	126,318.00	38.3%	35,000.00	Not Met
1st Subsequent Year (2019-20)	86,298.00	86,298.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	80,995.00	80,995.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2018-19)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	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. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

18/19 Transfer In for interest revenue was increased from 1st Interim to include interest revenue received to date and revised year end projections.

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, 2018
Capital Leases	5	General Fund	7438/7439	130,038
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:				54,554,565

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	34,964	30,522	30,522	30,522
Certificates of Participation				
General Obligation Bonds	3,603,314	3,459,058	7,337,633	3,323,351
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	3,638,278	3,489,580	7,368,155	3,353,873
Has total annual payment increased over prior year (2017-18)?		**No**	**Yes**	**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)

Debt service for long term committments on GO Bonds is funded through property tax assessments.

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	6,123,283.00	6,123,263.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	6,123,283.00	6,123,263.00
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, 2018	Jun 30, 2018

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 (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	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 (2018-19)	335,639.00	335,639.00
1st Subsequent Year (2019-20)	343,967.00	348,000.00
2nd Subsequent Year (2020-21)	352,295.00	352,164.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	282,577.00	282,577.00
1st Subsequent Year (2019-20)	273,723.00	273,723.00
2nd Subsequent Year (2020-21)	280,873.00	280,873.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	48	48
1st Subsequent Year (2019-20)	48	48
2nd Subsequent Year (2020-21)	48	48

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 (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	129.5	130.1	130.1	130.1

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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? Yes

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:

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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: 127,581

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	939,825	970,286	970,286
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%	3.0%	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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	169,884	148,816	158,895
3. Percent change in step & column over prior year	1.6%	1.4%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	58.8	61.5	61.5	61.5

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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? Yes

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:

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 33,846

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	0	0	0

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

		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	305,953	337,513	337,513
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%	10.0%	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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	51,066	57,924	41,024
3.	Percent change in step & column over prior year	2.0%	2.0%	1.5%

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

		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	16.0	17.0	17.0	17.0

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 24,735

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	107,205	109,981	109,981
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%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	36,036	49,968	23,164
3. Percent change in step and column over prior year	2.0%	2.5%	1.1%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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?	No

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

SACS2018ALL Financial Reporting Software - 2018.2.0
3/11/2019 11:20:17 AM **41-68973-0000000**

Second Interim
2018-19 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 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

EXPORT CHECKS

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

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0
3/11/2019 11:21:11 AM **41-68973-0000000**

Second Interim
2018-19 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 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 - (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) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
01	6512	8590	-6,194.00

Explanation:Revenue adjustment for Mental Health Allocation to capture prior year program excess expenditures.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **EXCEPTION**

FUND	RESOURCE	VALUE
01	6512	-6,194.00

Explanation:Revenue adjustment for Mental Health Allocation to capture prior

year program excess expenditures.

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.

SACS2018ALL Financial Reporting Software - 2018.2.0
3/11/2019 11:21:50 AM **41-68973-0000000**

Second Interim
2018-19 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.

SACS2018ALL Financial Reporting Software - 2018.2.0
3/11/2019 11:22:29 AM **41-68973-0000000**

Second Interim
2018-19 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:

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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**

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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

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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**

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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 2018-19	**FY 2019-20**	**FY 2020-21**
Gap Funding Rate: 100%	Gap Funding Rate: 100%	Gap Funding Rate: 100%
COLA: 3.70%	COLA: 3.46%	COLA: 2.86%
ADA: 2312.78	ADA: 2261.37	ADA: 2225.38
Enrollment: 2381	Enrollment: 2328	Enrollment: 2292
Unduplicated Pupil % 39%	Unduplicated Pupil % 39%	Unduplicated Pupil %: 38%
CSR Ratio: Alternatively bargained CSR Ratio	CSR Ratio: Alternatively bargained CSR Ratio	CSR Ratio: 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 2018-19	**FY 2019-20**	**FY 2020-21**
N/A	N/A	N/A

FEDERAL REVENUES

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
Federal Revenues for Title I, Title II and Title III have been adjusted to reflect 18/19 allocations. Title I & Title II include adjustments for prior year carryover that is not reflected in 19/20 & 20/21.	Title I, Title II and Title III are maintained at the same level as 18/19 and does not include prior year carryover that is reflected in 18/19.	Title I, Title II and Title III are maintained at the same level as 18/19 and does not include prior year carryover that is reflected in 18/19.

STATE REVENUES

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
18/19 continues to reflect state revenues for Mandated Cost Block Grant ($31.16/ADA), Unrestricted Lottery ($151/ADA), Restricted Lottery ($53/ADA) and STRS on Behalf.	19/20 Continues to reflect state revenue for Mandated Cost Block Grant ($32.24/ADA), Unrestricted Lottery ($151/ADA), Restricted Lottery ($53/ADA), ASES Grant, and STRS on behalf	20/21 Continues to reflect state revenue for Mandated Cost Block Grant ($33.16/ADA), Unrestricted Lottery ($151/ADA), Restricted Lottery ($53/ADA), ASES Grant, and STRS on behalf.
Indicate total amount or per ADA funding rate used for any One-Time Mandate Discretionary Funding included in the multi-year projections.		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
18/19 1st Interim projections reflect $184.00/ADA.	One Time Mandate Discretionary Funding is not included in 19/20	One Time Mandate Discretionary Funding is not included in
	19/20.	20/21.
Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year.		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
18/19 Lottery Projections reflect $151/ADA for Unrestricted Funding and $53/ADA for Restricted Lottery as per School Services Dartboard Projections.	19/20 Lottery Projections reflect $151/ADA for Unrestricted Funding and $53/ADA for Restricted Lottery as per School Services Dartboard Projections.	20/21 Lottery Projections reflect $151/ADA for Unrestricted Funding and $53/ADA for Restricted Lottery as per School Services Dartboard Projections.

LOCAL REVENUES

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
18/19 2nd Interim revenue continues to reflect leased site revenue, interest, Retiree Health & Welfare Revenue, as well as an updated donation allocation from Millbrae Education Foundation and 18/19 Taylor Academic Center Grant Award. In addition, 18/19 Local Revenue has been updated to reflect prior year carryover for local donations, grants and parcel tax revenue effective 18/19 School Year.	19/20 Local Revenue continues to reflect revenue from Millbrae Education Foundation, leased site revenue, Interest, and Retiree Health and Welfare. 19/20 Local Revenue doesn't include other local donations and grants included in 18/19 2nd Interim projections. 19/20 Parcel Tax Revenue has been included in 19/20 Local Revenue Projections.	20/21 Local Revenue continues to reflect revenue from the Millbrae Education Foundation, Leased Revenue, Interest and Retiree Health and Welfare. 20/21 Local Revenue doesn't include other local donations and grants included in 18/19 2nd 2nd Interim. 20/21 Parcel Tax Revenue has been included in 20/21 Local Revenue Projections.
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 2018-19	**FY 2019-20**	**FY 2020-21**
Parcel Tax Revenue began in 18/19 School Year and will continue through 22/23 School year.	Parcel Tax Revenue began in 18/19 School Year and will continue through 22/23 School year.	Parcel Tax Revenue began in 18/19 School Year and will continue through 22/23 School year.

OTHER FINANCING SOURCES & USES

Describe the nature and purpose of amounts shown in the following accounts:		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
a) Interfund Transfers In/Out: General Fund continues to reflect and interfund transfer from Special Reserve Fund for interest transfer. General Fund continues to reflect transfer out to Café to support food service program.	a) Interfund Transfers In/Out: General Fund continues to reflect interfund transfer from Special Reserve Fund for transfer of interest interest . General Fund continues to reflect transfer out to Café to support food Service program.	a) Interfund Transfers In/Out: General Fund Continues to reflect an interfund transfer from Special Reserve Fund for interest transfer. General Fund contiues to reflect transfer out to Café to support Food Service program.
b) Other Sources/Uses: N/A	b) Other Sources/Uses: N/A	b) Other Sources/Uses
c) Contributions: 18/19 Contributions continues to reflect contribution to Routine Restrict Maintenance & Special Eduation.	c) Contributions: 19/20 Contributions continues to reflect contribution to Routine Restricted Maintenance & Special Education.	c) Contributions: 20/21 Contributions continues to reflect contribution to Routine Restricted Maintenance & Special Education.

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,		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
18/19 Certificated staffing reflects an overall increase of .4FTE. This reflects program changes in Spec Ed, and new/increased TOSA positions for NGSS Science coach and LP program support. Certificated salaries have been adjusted to reflect step changes.	19/20 certificated staffing reflects reduction of 1.0 FTE for estimated ADA decline from prior year. Certificated salaries have been increased to reflect salary schedule step increases and and reflects salary adjustment for attrition at allowable years of experience as reflected in CBA.	20/21 certificated staffing also reflects reduction of 1.0 FTE for estimated ADA decline from prior year. Certificated salaries have been increased to reflect salary schedule step increases and and reflects salary adjustment for attrition at allowable years of of experience as reflected in CBA.
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,		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
18/19 Classified staffing reflects an over FTE Increase of .8750 FTE since 1st interim to reflect newly added Mental Health Lead Therapist. The District has transitioned from Contracted services and has added the position to classified staffing to meet program needs.	19/20 Classified staffing is maintained at the same level as 18/19, and salaries have been adjusted to reflect step increases and known retirements as of 2nd Interim.	20/21 Classified staffing is maintained at the same level as 18/19, and salaries have been adjusted to reflect step increases and known retirements as of 2nd Interim.
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 2018-19	FY 2019-20	FY 2020-21

Certificated:Not yet settled	Certificated:Not yet settled	Certificated:Not yet settled
Classified:Not yet settled	Classified:Not yet settled	Classified:Not yet settled
Mgm't & Confidential:Not yet settled	Mgm't & Confidential:Not yet settled	Mgm't & Confidential:Not yet settled
Other bargaining units:Not yet settled	Other bargaining units:Not yet settled	Other bargaining units:Not yet settled
If negotiations are **settled**, indicate the negotiated increase in compensation and benefits for each fiscal year.		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
N/A	N/A	N/A
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 2018-19	**FY 2019-20**	**FY 2020-21**
No potential settlements included for FY 2018/19	No potential settlements included for FY 2019/20	No potential settlements included for FY 2020/21
Indicate assumptions for any furlough days, percentage of step & column adjustments, and other major assumptions used in projecting salaries and benefits budget.		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
Step & column %: 2.0	Step & column %: 2.0	Step & column %: 1.44
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:	Others assumptions:	Others assumptions:

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		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
STRS: 16.28%	**STRS: 18.13%**	**STRS: 19.10%**
PERS: 18.062%	PERS: 20.8%	PERS: 23.5%
FICA: .062, Medicare: .0145, Unemployment: .0005	FICA: .062, Medicare: .0145, Unemployment: .0005	FICA: .062, Medicare: .0145, Unemployment: .0005
Workers Compensation: .035929	Workers Compensation: .0395219	Workers Compensation: .041318

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 2018-19	**FY 2019-20**	**FY 2020-21**
District included an early tell retirement incentive of 6%	N/A	N/A
Indicate the object and fund in which the retirement benefits/costs are recorded in the multi-year projections.		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
18/19 Retirement benefits are reflected in object code 3700	19/20 Retirement benefits are reflected in object code 3700	20/21 Retirement benefits are reflected in object code 3700

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 2018-19	**FY 2019-20**	**FY 2020-21**
a) 4000-Books & Supplies: 18/19 Books and supplies includes prior year carryover of one time funds along with local site funds and donations. Books and supplies has increased from 1st Interim to include adjustments for restricted lottery, and additional local site donations received.	a) 4000-Books & Supplies: Books and supplies is maintained at the same level as 18/19, but has been reduced for prior year carryover and one time funds included in 18/19.	a) 4000-Books & Supplies: Books and supplies is maintained at the same level as 18/19, but has been reduced for prior year carryover and one time funds included in 18/19.
b) 5000-Services & Other Operating Costs: 18/19 Services and other operating costs includes carryover for one time funds and restricted carryover that is not included in 19/20 & 20/21. 18/19 Services & Other Operating Costs reflects an increase from 1st Interim for contracted services related to ERATE program for Technology upgrades.	b) 5000-Services & Other Operating Costs: 19/20 service and other other operating costs are maintained at the same level as 18/19, but doesn't include carryover for one time funds or restricted carryover that is included in 18/19. Contracted services was reduced and offset with District staffing for vacant positions that were through contracted agencies for 18/19.	b) 5000-Services & Other Operating Costs: 20/21 service and other other operating costs are maintained at the same level as 18/19, but doesn't include carryover for one time funds or restricted carryover that is included in 18/19.
c) 6000-Capital Outlay: 18/19 includes prior year restricted carryover for Prop 39 funds anticipated to be fully expended in 18/19 on prop 39 projects.	c) 6000-Capital Outlay: 19/20 doesn't include any budget expenses for Capital Outlay as District anticipates all Prop 39 program funds will be fully expended.	c) 6000-Capital Outlay: 20/21 doesn't include any budget expenses for Capital Outlay as District anticipates all Prop 39 program funds will be fully expended.
d) 7000-Other Outgo: Other outgo has increased since 1st Interim to reflect Spec Ed student placements.	d) 7000-Other Outgo: 19/20 Other outgo reflects a reduction prior year for student placement changes as students transition.	d) 7000-Other Outgo: 20/21 Other outgo reflects a reduction from prior year for student placement changes as students transition.

COMPONENTS OF GENERAL FUND ENDING BALANCE

Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance.		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
For 18/19, the District has committed $48,197 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.	For 19/20, the District has committed $74,495 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.	For 20/21, the District has committed $95,490 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		
FY 2018-19	**FY 2019-20**	**FY 2020-21**
18/19 Reflects an increase in fund balance as per the reduction in unrestricted expenditures with the revenue generated from the parcel tax that is now included in the 18/19 projections.	19/20 reflects a decrease in fund balance from 18/19. The District has reduced the deficit spending due to the parcel tax approval, but the fund balance continues to decline due to deficit spending and declining enrollment. The District will continue to reduce expenditures and explore ongoing revenue with facility rentals to mitigate defict spending.	20/21 reflects a decrease in fund balance from 18/19. The District has reduced the deficit spending due to the parcel tax approval, but the fund balance continues to decline due to deficit spending and declining enrollment. The District will continue to reduce expenditures and explore ongoing revenue with facility rentals to mitigate defict spending.

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 2018-19	FY 2019-20	FY 2020-21
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 2018-19	FY 2019-20	FY 2020-21
GO Bonds: $54,424,527	GO Bonds: $53,224,527	GO Bonds: $48,089,527
COPs: N/A	COPs: N/A	COPs: N/A
BANs: N/A	BANs: N/A	BANs: N/A
Capital Leases: $ 130,038	Capital Leases: $104,126	Capital Leases: $ 77,185
Other Borrowings: N/A	Other Borrowings: N/A	Other Borrowings: N/A

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

Fund 11 – ADULT EDUCATION

FY 2018-19	FY 2019-20	FY 2020-21
N/A	N/A	N/A

Fund 12 – CHILD DEVELOPMENT

FY 2018-19	FY 2019-20	FY 2020-21
N/A	N/A	N/A

Fund 13 – CAFETERIA

FY 2018-19	FY 2019-20	FY 2020-21
The District has implemented program and staffing changes as	The District will continue to monitor salary, staffing and program	The District will continue to monitor salary, staffing and program
well as increases to meal prices to reduce deficit spending and	costs for efficiencies and avoid ongoing deficit spending in 19/20.	costs for efficiencies and avoid ongoing deficit spending in 19/20.
reduce General Fund Contribution. The District has also		20/21.
implemented a dinner program to increase program revenue.		
The ending fund balance has been reduced from budget		
adoption due to equipment program replacement.		

Fund 14 – DEFERRED MAINTENANCE

FY 2018-19	FY 2019-20	FY 2020-21
N/A	N/A	N/A

Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS

FY 2018-19	FY 2019-20	FY 2020-21
N/A	N/A	N/A

Fund 20 – SPECIAL RESERVE FUND FOR POST-EMPLOYMENT BENEFITS

FY 2018-19	FY 2019-20	FY 2020-21
The District established Fund 20 to account for funds set		
aside to partially fund OPEB Liability. Not additional funds	No significant changes from prior year	No significant changes from prior year
have been transferred to Fund 20. Then ending fund balance		
continues to reflecct original transfer and interest.		

Fund 21 – BUILDING FUND

FY 2018-19	FY 2019-20	FY 2020-21
N/A	N/A	N/A

Fund 25 – CAPITAL FACILITIES FUND

FY 2018-19	FY 2019-20	FY 2020-21
The District continues to budget for Developer fees,	19/20 Continues to reflect revenue from developer fees, interest,	20/21 Continues to reflect revenue from developer fees,
interest, and RDA pass through from the City of Millbrae	and RDA pass through funds from City of Millbrae and San Bruno.	interest, and RDA pass through funds from City of Millbrae
and San Bruno. The District will assess recommendations	The District will utilize the recommendations from facilty master	and San Bruno. The District will utilize the recommendations
from recent facility master plan to implement projects	plan and will develop project timeline for facility projects and	from the facility master plan and will develop project timeline
utilizing fruns from Fund 25.	update budget accordingly.	and update budget accordingly.

Fund 35 – COUNTY SCHOOL FACILITIES FUND

FY 2018-19	FY 2019-20	FY 2020-21
N/A	N/A	N/A

Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

FY 2018-19	FY 2019-20	FY 2020-21
Fund 40 continues to reflect funds from Sale of Millbrae	Fund 40 continues to reflect fund from Sale of Millbrae School	20/21 budget will be updated once the facility plan and
School Site to be utilized for investment and for Deferred	site. As the District moves forward with the faciliies plan, the	timeline has been outlined in the facilities master plan that
Maintenance. Fund balance was reduced in prior year as	budget will be updated to reflect planned project expenditures.	was initiated in the 17/18 school year.
District has begun facility projects since the completion of		
bond projets. As the District moves forward with the newly		
prepared facilities master plan, the budget will be updated to		
to reflect planned project expenditures.		

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

Fund _____

FY 2018-19	FY 2019-20	FY 2020-21