

# Millbrae Elementary School District

## First Interim Report for Fiscal Year 2018-2019



### **Board of Trustees**

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Frank Barbaro

Denis Fama

Lynne Ferrario

Maggie Musa

D. Don Revelo

**Administration**

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Vahn Phayprasert, Superintendent

Richard Champion, Chief Business Official

Claire Beltrami, Assistant Superintendent – Educational Services

Anita Allardice, Director of Special Education



## Our Schools

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### **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

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### **Millbrae School District Office**

650-697-5693  
555 Richmond Drive  
Millbrae, CA 94030  
[www.millbreaeschooldistrict.org](http://www.millbreaeschooldistrict.org)

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# Fiscal Year Budget Calendar

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|                         |   |
|-------------------------|---|
| <b>October 2018</b>     | First Interim cut-off FY 2018/19  |
| <b>December 2018</b>    | Board approval First Interim FY 2018/19<br>Release of Auditor's Report for FY 2017/18   |
| <b>January 2019</b>     | Board approval of Auditor's Report for FY 2017/18<br>Governor's release of State budget proposal for FY 2019/20<br>Second Interim cut-off for FY 2018/19<br>Review of staffing for FY 2019/20 |
| <b>February 2019</b>    | Board/Staff conducts budget study based upon Governor's release   |
| <b>March 2019</b>       | Board approval of Second Interim for FY 2018/19   |
| <b>March-April 2019</b> | Board may conduct additional budget study sessions  |
| <b>May 2019</b>         | Governor's release of State budget May-Revise for FY 2019/20<br>Board/Staff conducts additional budget study sessions   |
| <b>June 2019</b>        | Board adopts FY 2019/20 Budget & LCAP   |
| <b>July 2019</b>        | Business office staff begins Year-End Closing (FY 2018/19)  |
| <b>September 2019</b>   | Board approval FY unaudited actuals 2018/19   |
| <b>October 2019</b>     | First Interim cut-off FY 2019/20  |
| <b>December 2019</b>    | Board approval First Interim FY 2019/20<br>Release of Auditor's Report for FY 2018/19   |



## Vision

Nurture Promote Foster Connect

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## 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

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## **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**

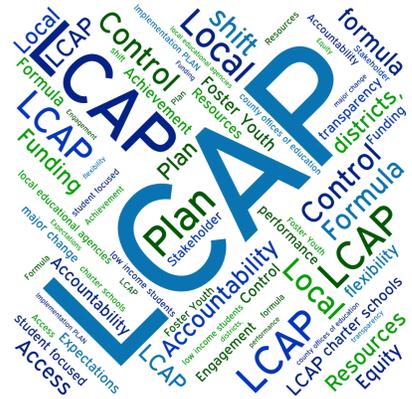
### Students will:

- 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)

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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)*

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## LCAP Goal #2

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

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## 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

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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 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*).

# 1st Interim FY 17-18 Key Guidance

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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 of \$26,445,466 for fiscal year 2018/19 at First Interim Reporting period, up from \$1,200,373 budget adoption. This increase was primarily due to the net proceeds from Measure N and the increase in the Cost of Living Allowance (COLA) to 3.71% for the LCFF formula only. 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, utilized key indicators and guidance. Listed below are the key guidance for this year and looking forward:

- A new Governor will take office in January 2019, and LEAs should remain cautious regarding priority commitments to LCFF and discretionary funding until the Governor reveals his priorities
- Since adoption of the 2018-19 budget this past June, actual General Fund revenue collections for the prior year (May-June) and current year (July-September) are above projections by \$1.541 billion and \$1.032 billion, respectively. Despite these overall increases in General Fund revenue, LEAs should NOT assume Prop. 98 will experience an upward adjustment in the 2018-19 spending guarantee because no outstanding Prop. 98 maintenance factor exists in 2018-19, and Prop. 98 is funded at Test 2 in 2018-19.
- The projected COLA for 2019-20 (2.57%) will require approximately \$1.6 billion in new, ongoing and available Prop. 98 growth for K-12 education in the budget year. Given the unique risks to Prop. 98 growth in 2019-20, LEAs should take additional caution in making any out-year expenditure commitments until the new administration's budget projections and proposals are released in January.
- STRS and PERS pension costs, employer's portion, are scheduled to increase and absorb significant percentages of the remaining LCFF funding and COLA adjustments. Districts experiencing flat or declining enrollment, will need to plan for consistently increasing expenditures that projected revenues will not be able to absorb.

# Planning Factors for FY 2017-2018 & 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 2018-19, the District employs staff members equivalent to 205.18 full time (FTE) positions. Of these, 63% are certificated, 29% are classified, and 8% are administrative or confidential positions. Since some classified and certificated staff members work less than full time, the proportion of FTEs is greater than the count of individuals.

Approximately 82.2% 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.

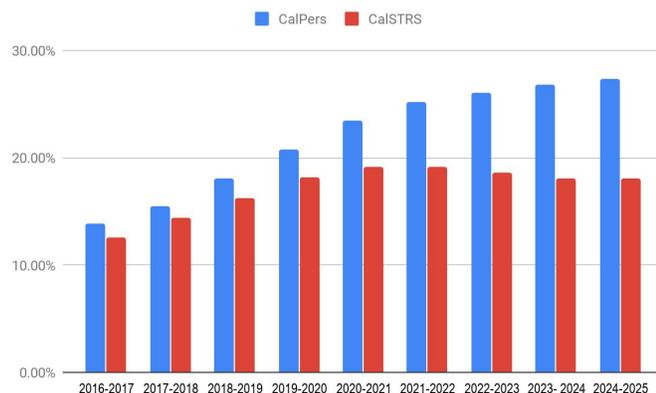
The Superintendent of Schools is the executive officer of the Board and has the responsibility for implementing Board policies. He is charged with all administrative duties related to the school system and is responsible for the efficient operation of all individual schools and other administrative units.

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 adopted budget 2018-19

## Employer CalPERS and CalSTRS

CalPERS and CalSTRS both updated employer contribution schedules which increases over the next several years. Although the governor acknowledged further deterioration to the condition of STRS and PERS in his Governor’s Message on the proposed 2018-19 state budget, the governor again proposes **NO additional revenue** to offset the increased employer retirement contributions.



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.

Unlike the CalPERS action that raised employer contribution rates, the CalSTRS employer rates remain unchanged for the Second Interim and are expected to remain unchanged until the 2020-21 fiscal year. Post California Public Employees’ Pension Reform Act (PEPRA) certificated employees hired since 2012 will have their employee contribution increase by 0.5% for 2017-18, and another 0.5% in 2018-19, to a total of 1% over the two-year period. Additionally, the CalSTRS actuarial firm stated the expected *“increase [in] unfunded liability will likely result in the need for higher contributions in the future.”* Therefore, districts must anticipate these planned increases in pension contributions and the potential for additional adjustments to meet pension obligations.

| <b>Fiscal Year</b> | <b>CalPers - ER Rate</b> | <b>CalSTRS - ER Rate <sup>(1)</sup></b> |
|--------------------|--------------------------|---|
| 2016-2017          | 13.89%                   | 12.58%                                  |
| 2017-2018          | 15.531%                  | 14.43%                                  |
| 2018-2019          | 18.062%                  | 16.28%                                  |
| 2019-2020          | 20.80%                   | 18.13%                                  |
| 2020-2021          | 23.50%                   | 19.10%                                  |
| 2021-2022          | 25.2%                    | 18.60%                                  |
| 2022-2023          | 26.1%                    | 18.10%                                  |
| 2023- 2024         | 26.8%                    | 18.10%                                  |

<sup>(1)</sup> California State Teachers Retirement System Fact Sheet - June 13, 2018

It is important to note that these costs will happen regardless of increases in Proposition 98 funding for schools.

## 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 reserve (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 as:

- 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 or 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.

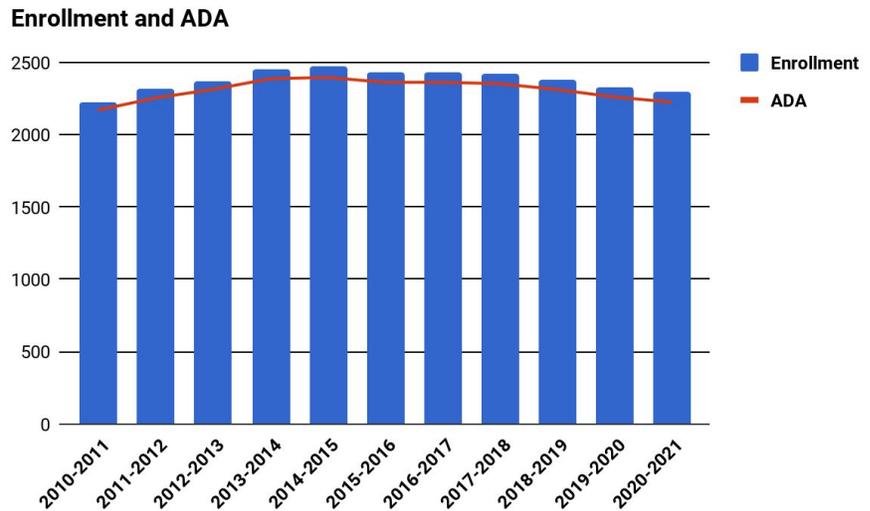
Enrollment is reported each October. The Average Daily Attendance (ADA) is prepared to the State three (3) times during the fiscal year.

- 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



## 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 2018-19) and for the two (2) fiscal years following (FY 2019-20 & FY 2020-21).

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

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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.

## Revenue Assumptions

### 1-Time Discretionary Funding

The enacted 2018-19 State budget provides \$1.1 billion (estimated \$184 per ADA) in one-time Prop. 98 discretionary funding for school districts, charter schools and COEs. These one-time discretionary dollars are less than the amount included in the May Revision due to the increased funding of other education priorities such as the LCFF and Career Technical Education.

- As in prior years, these funds will offset outstanding local mandate claims owed to LEAs.
- Funds may be used for any one-time purpose determined by the LEA's governing board. The legislative intent was to prioritize the use of these funds for professional development, teacher induction, instructional materials, and technology infrastructure.
- Notification of allocation is anticipated by January 31, 2019.
- Funds will be allocated to LEAs based on 2017-18 P-2 ADA and will be released in January 2018 and June 2019.
- However, there is a provision to reduce a school district's one-time funds to repay any disallowed claims under the School-Based Medi-Cal Administrative Activities program or under the Medi-Cal Billing Option program. School districts that owe for disallowed claims will see a reduction in both the January and June disbursement of one-time discretionary funds. School districts should contact their local educational consortium or local governmental agency if they are unsure of the amount they were overpaid.

### Parcel Tax Revenue

On June 5, 2018 local voters within the Millbrae Elementary School District passed Measure N with a 75% approval result.

Local revenue from Measure N Parcel Tax was budgeted at \$663,577 for FY 2018-19. This amount, provided by the County Assessor's Office Final Billing Detail Report for Fiscal Year 2018/19, is based on the number of parcels less Senior and SSI/SDI exemptions. For the subsequent years the District will assume future exemption filings of received prior to July 1 of each year.

Proceeds received from the parcel tax are to be used as follows:

- Attract and maintain qualified teachers
- Maintain 21st century science, engineering and hands-on instruction
- Protect and strengthen core academic reading and writing programs
- Restore art and music programs
- Provide up-to-date classroom and technology technology

Must be noted that Measure N is a five (5) year tax measure only and will require taxpayer approval prior to Fiscal Year 2022/2023 by a supermajority (2/3rds) voter approval.

## **Federal Funding**

The District is expected to receive funding in line with Fiscal Year 2017-18. Due to the uncertainty from Washington, the District has been advised by County Office of Education and third-party advisors to maintain a conservative budget expectation and be flexible with program funding and being able to make needed adjustments as warranted.

## **Low-Performing Students Block Grant**

The budget includes a one-time block grant to help address the achievement gap for all students. CDE currently estimates the funding at \$1,976 per eligible pupil. The funding will be distributed on a per-pupil basis to school districts, charter schools and COEs for pupils that are identified as low-performing on the latest available state English language arts or mathematics assessments (2016-17 data) and who are neither identified for special education services nor identified as low-income, English learner or foster youth. "Low-performing" is defined as not meeting academic achievement standards on the most recently available (2016-17) results of the CAASPP test in any of the following ways:

1. Does not meet achievement standard, "level 1," in both English language arts and mathematics.
2. Does not meet achievement standard, "level 1," in either English language arts or mathematics, and nearly meets the achievement standard, "level 2," in the other subject.
3. Does not meet achievement standard, "level 1," in either English language arts or mathematics, and does not have a valid score for the other subject.

All measures of a pupil's eligibility – low-performing, eligible for special education services, and identification as low-income, English learner or foster youth – should be for the same fiscal year.

To determine eligibility, districts will, therefore, subtract low-income, EL, foster youth and special education students from their low-performing population, and the remainder is the count that is eligible for this block grant. CDE will determine the eligible pupil count and automatically apportion the block grant, currently estimated at \$1,976 per eligible pupil. However, there are conditions of receipt as noted below.

To determine eligibility, districts will, therefore, subtract low-income, EL, foster youth and special education students from their low-performing population, and the remainder is the count that is eligible for this block

grant. CDE will determine the eligible pupil count and automatically apportion the block grant, currently estimated at \$1,976 per eligible pupil. However, there are conditions of receipt as noted below. These block grant funds may be expended through 2020-21 and shall be used for evidence-based services that directly support pupil academic achievement, including, but not limited to, professional development activities for certificated staff, instructional materials, or additional supports for pupils.

As a condition for receiving grant funds, the LEA shall develop a plan describing how the funds will increase or improve evidence-based services for the identified pupils to accelerate increases in academic achievement, and how the effectiveness of the services will be measured. The plan shall include information regarding how the services align with and are described in the LEA's LCAP. Finally, the plan shall be discussed and adopted at a regularly scheduled board meeting of the LEA's governing body. The LEA must report to the Superintendent of Public Instruction regarding the adopted plan on or before March 1, 2019. The proposed code does not identify a specific plan template or application process. We anticipate these details will be forthcoming from CDE as the process to administer the block grant is developed.

Grant recipients must also report to the SPI on or before November 1, 2021 regarding the implementation of the plan including strategies used and whether the plan increased the academic performance of the target pupils.

More information regarding the block grant may be found here: <https://www.cde.ca.gov/fg/aa/ca/lpsbg.asp>

## Special Education

The enacted state budget provides a 2.71% COLA estimated at \$14.24 per ADA. This brings the AB 602 estimated statewide target rate to \$539.68 per ADA after removing the 2017-18 program specialist and regionalized services funding from the calculation.



## General Fund (*Fund 01*)

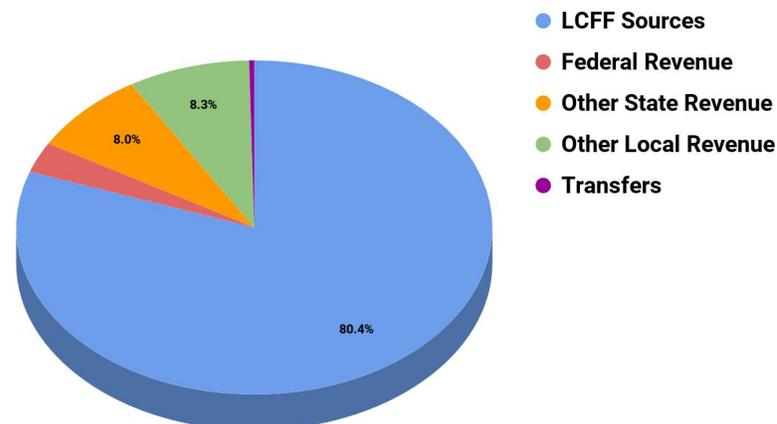
The General Fund is the main operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted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

|                     | <u>Budget</u>       | <u>1st Interim</u>  |
|---------------------|---------------------|---------------------|
| <b>Revenues:</b>    | <b>\$25,245,093</b> | <b>\$26,445,466</b> |
| <i>Unrestricted</i> | \$21,767,836        | \$21,659,924        |
| <i>Restricted</i>   | \$3,477,257         | \$4,785,542         |

**The Local Control Funding  
Funding represents 80.4%,  
of \$21.3M, or the Total  
Revenue projected for FY  
2018-19**



### Local Control Funding Formula (LCFF) Revenue Source (*Object 8010-8099*):

|                     | <u>Budget</u>       | <u>1st Interim</u>  |
|---------------------|---------------------|---------------------|
| <b>Revenues:</b>    | <b>\$21,080,226</b> | <b>\$21,340,927</b> |
| <i>Unrestricted</i> | \$19,947,546        | \$20,150,041        |
| <i>Restricted</i>   | \$1,132,680         | \$1,190,886         |

LCFF revenue source represents 80.7% 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 *increased* from the original budget by \$260,701.00, due to State's increase of the COLA to 3.71% at budget adoption. First Interim ADA decreased by 26.62 (Budget 2,339.4 vs. First Int. 2,381). 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)

|                     | <u>Budget</u>    | <u>1st Interim</u> |
|---------------------|------------------|--------------------|
| <b>Revenues:</b>    | <b>\$691,036</b> | <b>\$785,529</b>   |
| <i>Unrestricted</i> | \$0              | \$0                |
| <i>Restricted</i>   | \$691,036        | \$785,529          |

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 \$ 200,792
- Title 2 Funding \$ 34,676
- Title 3 Funding \$ 109,037

When compared to the original budget, the Federal Revenue has *increased* \$94,493 from the adopted budget.

### Other State Revenue (Object 8300-8599)

|                     | <u>Budget</u>      | <u>1st Interim</u> |
|---------------------|--------------------|--------------------|
| <b>Revenues:</b>    | <b>\$2,415,496</b> | <b>\$2,119,630</b> |
| <i>Unrestricted</i> | \$1,233,000        | \$873,175          |
| <i>Restricted</i>   | \$1,182,496        | \$1,246,455        |

Other State Revenue represents 8.0% of the total General Fund revenues. The revenues in this source include:

- Lottery funds (\$127,147-Restricted: \$362,000 Unrestricted),
- ASES grant (\$114,962 Restricted),
- Drug/Alcohol/Tobacco Funds (\$3437 Restricted),
- Mandated Costs (\$510,034 Unrestricted)
- STRS on Behalf recognition (\$1,000,909 Restricted),
- Other state income (\$1,141 Unrestricted).

Other State Revenues *decreased* from the original budget by \$295,866 - The adopted State budget reduced the 1-time Mandated funding \$184.00/ADA.

### Other Local Revenue (Object 8600-8799)

|                     | <u>Budget</u>      | <u>1st Interim</u> |
|---------------------|--------------------|--------------------|
| <b>Revenues:</b>    | <b>\$1,058,335</b> | <b>\$2,199,380</b> |
| <i>Unrestricted</i> | \$587,290          | \$636,708          |
| <i>Restricted</i>   | \$471,045          | \$1,562,672        |

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 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 (\$492,599 Unrestricted)
- Interest Income (\$70,000 Unrestricted)
- Fees/Contracts-Interagency (\$83,199 Restricted)
- Local Revenue (\$815,896 Restricted: \$74,109 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)**

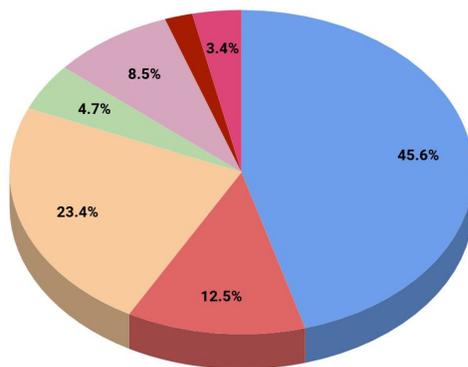
|                  | <u>Budget</u>   | <u>1st Interim</u> |
|------------------|-----------------|--------------------|
| <b>Revenues:</b> | <b>\$91,318</b> | <b>\$91,318</b>    |
| Unrestricted     | \$91,318        | \$91,318           |
| Restricted       | \$0             | \$0                |

Transfers In represent less than 0.3% of the total General Fund revenues. This transfer reflects interest income from Fund 17-Special Reserve Fund.

**General Fund (Fund 01) Expenditures**

|                     | <u>Budget</u>       | <u>1st Interim</u>  |
|---------------------|---------------------|---------------------|
| <b>Expenditures</b> | <b>\$25,359,193</b> | <b>\$26,783,684</b> |
| Unrestricted        | \$17,722,984        | \$17,787,330        |
| Restricted          | \$7,636,209         | \$8,996,354         |

- Certificated Salaries
- Classified Salaries
- Benefits
- BooksSupplies
- Services
- Capital Outlay
- Other



**Salaries & Benefits are 83.1%, or \$21.8M, projected for FY 2018-19**

### Certificated Salaries (Object 1000-1999)

|                     | <u>Budget</u>       | <u>1st Interim</u>  |
|---------------------|---------------------|---------------------|
| <b>Expenditures</b> | <b>\$12,173,827</b> | <b>\$12,218,990</b> |
| <i>Unrestricted</i> | \$10,107,433        | \$10,117,621        |
| <i>Restricted</i>   | \$2,066,394         | \$2,101,369         |

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 1st Interim- FY 2018-19 increased to 140.10 as compared to 139.90 as budgeted. Teaching Positions represent 117.3 FTEs at 1st Interim. The *increased* of \$45,163 is the net result of realignment of positions (accounted for in contracted services) and 2017-18 settled negotiations. 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

Approximately 82% of the total certificated positions are funded by unrestricted funds, and 18% of the total positions are funded by restricted funds.

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)

|                     | <u>Budget</u>      | <u>1st Interim</u> |
|---------------------|--------------------|--------------------|
| <b>Expenditures</b> | <b>\$3,262,850</b> | <b>\$3,348,810</b> |
| <i>Unrestricted</i> | \$1,989,508        | \$2,083,268        |
| <i>Restricted</i>   | \$1,273,342        | \$1,265,542        |

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 65.075; with the CSEA units comprising 59.075 FTEs. This expenditure *increased* from the original budget by \$85,960 due to unfilled positions and staffing adjustments, 2017-18 settled negotiations. Approximately 62.2% of the total classified positions are funded by unrestricted funds, and 37.8% of the total classified positions are funded by restricted funds.

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

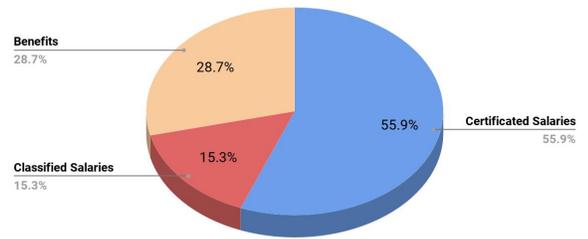
### Employee Benefits (Object 3000-3999)

|                     | <u>Budget</u>      | <u>1st Interim</u> |
|---------------------|--------------------|--------------------|
| <b>Expenditures</b> | <b>\$6,251,584</b> | <b>\$6,276,949</b> |
| <i>Unrestricted</i> | \$4,152,492        | \$4,149,941        |
| <i>Restricted</i>   | \$2,099,092        | \$2,127,008        |

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 23.9% of the total General Fund expenditures. Employee benefits decreased from the original budget by \$25,365. The decrease is attributed to the change in Certificated and Classified salaries.

**Education is a people business. It takes people to teach students. Therefore, the biggest expenses for the District are salaries and benefits. Total compensation of employees in the district is \$21,844,749 representing 83.1% of total expenditures.**

District Salaries/Benefits



### Books and Supplies (Object 4000-4999)

|                     | <u>Budget</u>    | <u>1st Interim</u> |
|---------------------|------------------|--------------------|
| <b>Expenditures</b> | <b>\$485,179</b> | <b>\$1,263,073</b> |
| Unrestricted        | \$360,605        | \$832,213          |
| Restricted          | \$124,574        | \$430,860          |

This is to account for expenditures for books and supplies, other reference materials, and non-capitalized equipment. Expenditures classification and represents about 4.8% of the total expenditures. From the original budget, books and supplies increased by \$777,894: attributed to the District rollout of new ELA related materials, books, and equipment (Unrestricted \$514,733; Restricted \$309,705) Additionally, expenditures for one-time funds for technology utilization (Unrestricted \$258,480; 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)

|                     | <u>Budget</u>      | <u>1st Interim</u> |
|---------------------|--------------------|--------------------|
| <b>Expenditures</b> | <b>\$2,488,495</b> | <b>\$2,274,289</b> |
| Unrestricted        | \$1,128,521        | \$613,058          |
| Restricted          | \$1,359,974        | \$1,661,231        |

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 increased by \$274,206 to include prior year carryover for Title III, Proposition 39 (Energy Eff.) and Educator Effectiveness grants. 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)

|                     | <u>Budget</u> | <u>1st Interim</u> |
|---------------------|---------------|--------------------|
| <b>Expenditures</b> | <b>\$0</b>    | <b>\$519,163</b>   |
| <i>Unrestricted</i> | \$0           | \$0                |
| <i>Restricted</i>   | \$0           | \$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)

|                     | <u>Budget</u>    | <u>1st Interim</u> |
|---------------------|------------------|--------------------|
| <b>Expenditures</b> | <b>\$731,258</b> | <b>\$916,410</b>   |
| <i>Unrestricted</i> | \$30,523         | \$41,121           |
| <i>Restricted</i>   | \$700,735        | \$875,289          |

This expenditure *increased* by \$185,152 from the original budget.

|   |                        |
|---|------------------------|
| Payments to other Districts/County Offices: | \$885,887 (Restricted) |
| Debt Service: Principal and Interest:       | \$30,523 (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):

|                     | <u>Budget</u>   | <u>1st Interim</u> |
|---------------------|-----------------|--------------------|
| <b>Expenditures</b> | <b>\$20,000</b> | <b>\$20,000</b>    |
| <i>Unrestricted</i> | \$20,000        | \$20,000           |
| <i>Restricted</i>   | \$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 - MYP

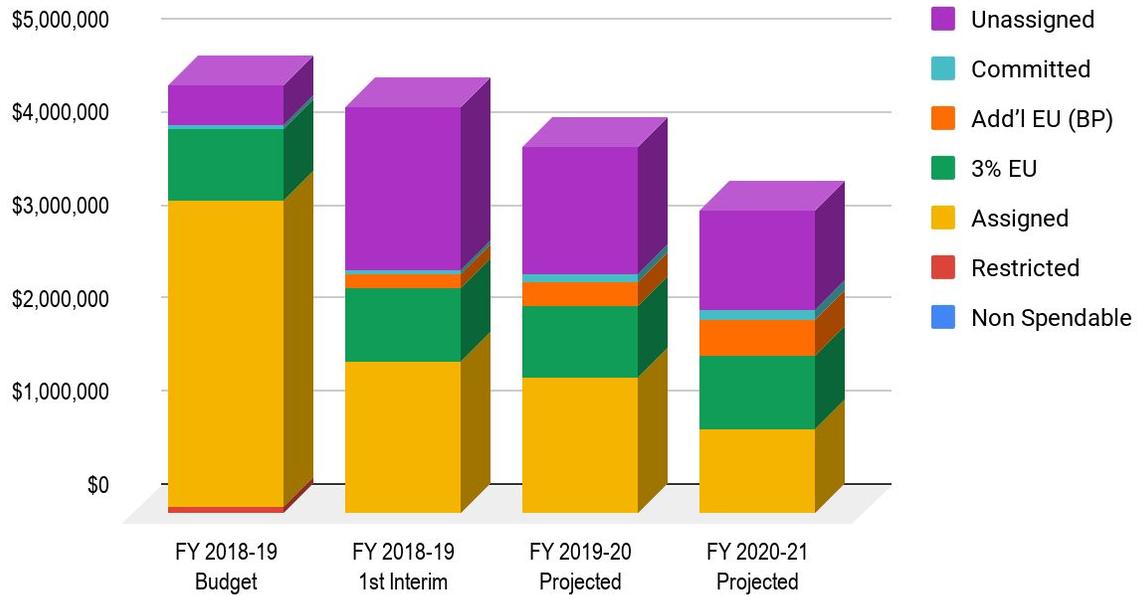
In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the ending fund balances shall be classified as follows:

- **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)

|                            |  | <i>FY 2018-19<br/>Budget</i> | <i>FY 2018-19<br/>1st Interim</i> | <i>FY 2019-20<br/>Projected</i> | <i>FY 2020-21<br/>Projected</i> |
|----------------------------|--|------------------------------|-----------------------------------|---------------------------------|---------------------------------|
| <b>Non Spendable</b>       |  | \$2,500                      | \$2,500                           | \$2,500                         | \$2,500                         |
| <b>Restricted</b>          |  | \$72,441                     | \$0                               | \$0                             | \$0                             |
| <b>Assigned</b>            |  | \$3,287,814                  | \$1,622,684                       | \$1,454,834                     | \$907,080                       |
| <b>3% EU</b>               |  | \$761,376                    | \$804,112                         | \$777,481                       | \$785,678                       |
| <b>Add'l EU (BP)</b>       |  | \$0                          | \$134,018                         | \$263,598                       | \$394,544                       |
| <b>Committed</b>           |  | \$48,197                     | \$48,197                          | \$74,495                        | \$95,490                        |
| <b>Unassigned</b>          |  | \$423,887                    | \$1,760,586                       | \$1,372,179                     | \$1,078,362                     |
| <b>Ending Fund Balance</b> |  | <b>\$4,596,215</b>           | <b>\$4,372,097</b>                | <b>\$3,945,087</b>              | <b>\$3,263,654</b>              |

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 First 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.

## General Fund Unrestricted/Restricted



Listed below are highlights of the assumptions used for the current fiscal year and subsequent year 2 years out.

| 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 |
| LCFF Funding             | 100%                   | 100%                   | 100%                   |
| COLA - <u>LCFF only</u>  | 3.70%                  | 2.57%                  | 2.67%                  |
| COLA - Non LCFF          | 2.71%                  | 2.57%                  | 2.67%                  |
| Enrollment               | 2,381                  | 2,328                  | 2,292                  |
| ADA (97%)                | 2,312.78               | 2,261.37               | 2,225.38               |
| Unduplicated             | 39%                    | 38%                    | 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                |
|                          |                        |                        |                        |

| Factors   | FY 2018-19   | FY 2019-20  | FY 2020-21   |
|---|--|---|--|
| Negotiations  | Certificate: Not settled<br>Classified: Not settled<br>Mgmt & Other: Not settled                             | Certificate: Not settled<br>Classified: Not settled<br>Mgmt & Other: Not settled  | Certificate: Not settled<br>Classified: Not settled<br>Mgmt & Other: Not settled                             |
| Staffing: Certificated  | Increase .2 FTE<br>(.2 STEM Science funded<br>via MEF)   | Staffing has been reduce<br>.6 FTE to reflect add'l<br>staffing for leave of<br>absence<br><br>Staffing has been adjusted<br>to reflect step changes and<br>1.0 FTE reduction per<br>enrollment projections | Staffing has been adjusted<br>to reflect step changes<br>and 1.0 FTE reduction per<br>enrollment projections |
| Staffing: Classified  | Increase 2.4 FTE<br>(.5375 FS, .875 Mental<br>Health Coach, 1.0 FTE<br>reinstate HR position)                | Maintained at same level<br>as previous year.<br>Staffing reflects step<br>changes  | Maintained at same level<br>as previous year.<br>Staffing reflects step<br>changes                           |
| Staffing: Step & Column   | Accounted for: 2.0%  | Accounted for: 2.0%   | Accounted for: 2.0%  |
| STRS  | 16.28%   | 18.13%  | 19.10%   |
| PERS  | 18.062%  | 20.80%  | 23.50%   |
| FICA, MediCare, Unemp,<br>Worker Compensation                                       | 11.7429%   | 12.1022%  | 12.2818%   |
| Books & Supplies  | Increase from adopted<br>budget to include prior year<br>carryover for 1-time funds<br>not expended in 17/18 | Same as 18/19 <b>less</b><br>carryover & 1-time funding;<br>Reflects increase in<br>Supplement exp.   | Same as 19/20 <b>less</b><br>carryover & 1-time<br>funding: Reflects increase<br>in Supplement exp.          |
| Ending Fund Balance   | Reduction in EFB due to<br>deficit spending: District<br>exploring other local<br>revenue                    | Reduction in EFB due to<br>deficit spending:  | Reduction in EFB due to<br>deficit spending:   |
| Reserves for Economic<br>Uncertainty  | 3%   | 3%  | 3%   |
| Additional Designation for<br>Econ. Uncert. per Board Policy<br>.5% of Expenditures | 0.5%   | 0.5%  | 0.5%   |
| Routine Restricted<br>Maintenance   | 3%   | 3%  | 3%   |

## Changes/Adjustments since Approved Budget FY 2018-19

| Unrestricted/Restricted MYP                     | 2018 - 2019           |                   | 1st Interim - Fund 01 |                   | Total              | Significant Changes |
|---|-----------------------|-------------------|-----------------------|-------------------|--------------------|---------------------|
|   | Board Approved Budget |                   | Unrestricted          | Restricted        |                    |                     |
| Source: Form Form 01 - 1st Interim              |                       |                   |                       |                   |                    |                     |
|   | Unrestricted          | Restricted        | Unrestricted          | Restricted        | Total              | Changes             |
| Fund Balance: Beginning                         | \$4,071,675           | \$567,322         | \$4,071,675           | \$567,322         | \$4,638,997        |                     |
| Revenue   | \$21,767,836          | \$3,477,257       | \$21,659,924          | \$4,785,542       | \$26,445,466       | \$1,200,373         |
| Expenditures                                    | \$17,722,984          | \$7,636,209       | \$17,787,330          | \$8,996,354       | \$26,783,684       | \$1,424,491         |
| Interfund Transfers In/Out                      | -\$71,318             | \$0               | -\$71,318             | \$0               | -\$71,318          | \$0                 |
| NET Increase or Decrease - Unrestricted         | \$4,044,852           | \$0               | \$3,943,912           | \$0               | \$3,943,912        | -\$100,940          |
| NET Increase or Decrease - Restricted           |                       | -\$4,158,952      |                       | -\$4,210,812      | -\$4,210,812       | -\$51,860           |
| Contributions-TO Unrestricted                   | -\$3,664,071          | \$3,664,071       | -\$3,643,490          | \$3,643,490       | \$0                | -\$20,581           |
| <b>Net Increase or Decrease in Fund Balance</b> | <b>\$452,099</b>      | <b>-\$494,881</b> | <b>\$300,422</b>      | <b>-\$567,322</b> | <b>-\$266,900</b>  | <b>-\$224,118</b>   |
|   |                       |                   |                       |                   |                    |                     |
| <b>1st Interim FY 2017-2018</b>                 | <b>Unrestricted</b>   | <b>Restricted</b> | <b>Unrestricted</b>   | <b>Restricted</b> | <b>Total</b>       |                     |
| <b>Fund Balance: Ending</b>                     | <b>\$4,523,773</b>    | <b>\$72,441</b>   | <b>\$4,372,097</b>    | <b>\$0</b>        | <b>\$4,372,097</b> | <b>-\$224,117</b>   |
| Restricted-Cash                                 | \$2,500               | \$0               | \$2,500               | \$0               | \$2,500            | \$0                 |
| Reserve for Econ. Uncertainties                 | \$761,376             | \$0               | \$804,112             | \$0               | \$804,112          | \$42,736            |
| Additional Designation for Econ. Uncert         | \$0                   |                   | \$134,018             | \$0               | \$134,018          | \$134,018           |
| Restricted                                      |                       | \$72,441          | \$0                   | \$0               | \$0                | -\$72,441           |
| Assigned  | \$3,287,813           | \$0               | \$1,622,684           | \$0               | \$1,622,684        | -\$1,665,129        |
| Committed                                       | \$48,197              |                   | \$48,197              | \$0               |                    | \$0                 |
| Undesignated Ending Balance                     | \$423,887             | \$0               | \$1,760,586           | \$0               | \$1,760,586        | \$1,336,699         |

| Changes in Revenues             | Unrestricted | Restricted | Total       |
|---------------------------------|--------------|------------|-------------|
| - LCFF Sources                  | \$202,495    | \$58,206   | \$260,701   |
| - Federal Sources               | \$0          | \$94,493   | \$94,493    |
| - Drug/Alcohol/Tobacco Funds    | \$0          | \$3,437    | \$3,437     |
| - 1-Time Funding/Mandated Costs | <\$366,966>  | \$0.00     | <\$366,966> |
| - Other State Sources           | \$1,141      | \$50,447   | \$51,588    |
| - Lottery                       | \$6,000      | \$10,075   | \$16,075    |

|                                 |                            |                    |                    |
|---------------------------------|----------------------------|--------------------|--------------------|
| - Measure N - Parcel Tax        | \$0                        | \$663,577          | \$663,577          |
| - Interagency Services          | \$0                        | \$83,199           | \$81,399           |
| - Leases/Reimb/MEF/Prog.        | <\$1,642>                  | \$344,851          | \$343,209          |
| - Rentals/Interest              | \$51,060                   | \$0                | \$51,060           |
| <b>Total changes in Revenue</b> | <b>\$&lt;\$107,912&gt;</b> | <b>\$1,308,285</b> | <b>\$1,200,373</b> |

Notes: LCFF increase due to COLA increase, Measure N net proceeds, reduction of 1-time revenue, and MEF contributions

| Changes in Expenditures              | Unrestricted  | Restricted       | Total              |
|--------------------------------------|---------------|------------------|--------------------|
| - Salaries/Benefits                  | \$101,397     | \$55,091         | \$156,488          |
| - Books & Supplies                   | \$471,608     | \$306,286        | \$777,894          |
| - Services/Operating                 | <\$515,463>   | \$301,257        | \$<\$214,206>      |
| - Other Outgo                        | \$10,598      | \$174,554        | \$185,152          |
| - Capital Outlay-Prop 39             | \$0           | \$519,163        | \$519,163          |
| <b>Total changes in Expenditures</b> | <b>68,140</b> | <b>1,356,351</b> | <b>\$1,424,491</b> |

| Change in Restricted Contribution | Unrestricted | Restricted | Total      |
|-----------------------------------|--------------|------------|------------|
| - Restricted programs             | 0.00         | <\$20,581> | <\$20,581> |

| Change-Ending Fund Balance  | Unrestricted             | Restricted              | Total                    |
|-----------------------------|--------------------------|-------------------------|--------------------------|
| - Inc. 3% Required Reserves | \$0.00                   | \$42,736                | \$42,736                 |
| - Add'l Designation Res     | \$134,018                | \$0                     | \$134,018                |
| - Assignments - Deficit     | <\$579,734>              | \$0                     | <\$579,734>              |
| - HR Staffing               | <\$73,742>               | \$0                     | <\$73,742>               |
| - 1-Time Funds              | <\$1,011,653>            | \$0                     | <\$1,011,653>            |
| - Res. Carryover            | 0.00                     | <\$72,441>              | <\$72,441>               |
| - Unassigned                | \$1,336,699              | \$0.00                  | \$-310,981.00            |
| <b>Total changes in EFB</b> | <b>&lt;\$194,413&gt;</b> | <b>&lt;\$29,705&gt;</b> | <b>&lt;\$224,118&gt;</b> |

## Budget/MYP adoption

| Unrestricted/Restricted MYP              | 2019-20      |              |              | 2020-21      |              |              |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
|  | Projected    |              |              | Projected    |              |              |
|  | Unrestricted | Restricted   | U/R          | Unrestricted | Restricted   | U/R          |
| Fund Balance: Beginning                  | \$4,372,097  | \$0          | \$4,372,097  | \$3,945,087  | \$0          | \$3,945,087  |
| Revenue                                  | \$21,248,735 | \$4,240,280  | \$25,489,015 | \$21,254,798 | \$4,253,038  | \$25,507,836 |
| Expenditures                             | \$17,746,843 | \$8,169,182  | \$25,916,025 | \$18,114,974 | \$8,074,295  | \$26,189,269 |
| Interfund Transfers In/Out               | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          |
| NET Increase or Decrease - Unrestricted  | \$3,501,892  | -\$3,928,902 | -\$427,010   | \$3,139,824  | -\$3,821,257 | -\$681,433   |
| NET Increase or Decrease - Restricted    |              |              |              |              | \$0          |              |
| Contributions-TO Unrestricted            | -\$3,928,902 | \$3,928,902  | \$0          | -\$3,821,257 | \$3,821,257  | \$0          |
| Net Increase or Decrease in Fund Balance | -\$427,010   | \$0          | -\$427,010   | -\$681,433   | \$0          | -\$681,433   |
| Fund Balance: Ending                     | \$3,945,087  | \$0          | \$3,945,087  | \$3,263,654  | \$0          | \$3,263,654  |
| Restricted-Cash                          | \$2,500      | \$0          | \$2,500      | \$2,500      | \$0          | \$2,500      |
| Reserve for Econ. Uncertainties          | \$777,481    | \$0          | \$777,481    | \$785,678    | \$0          | \$785,678    |
| Additional Designation for Econ. Uncert  | \$263,598    |              | \$263,598    | \$394,544    |              | \$394,544    |
| Restricted                               | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          |
| Assigned                                 | \$1,454,834  | \$0          | \$1,454,834  | \$907,080    | \$0          | \$907,080    |
| Committed                                | \$74,495     | \$0          | \$74,495     | \$95,490     | \$0          | \$95,490     |
| Undesignated Ending Balance              | \$1,372,179  | \$0          | \$1,372,179  | \$1,078,362  | \$0          | \$1,078,362  |

# Special Revenue Funds

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## 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 2018-19 First Interim

| <b>Fund 13</b>                       | <u>Budget</u>    | <u>First Interim</u> |
|--------------------------------------|------------------|----------------------|
| Cash                                 | \$850            | \$850                |
| Inventory                            | \$8,535          | \$8,535              |
| Restricted                           | <u>\$135,757</u> | <u>\$124,782</u>     |
| <b>Estimated Ending Fund Balance</b> | <b>\$145,060</b> | <b>\$134,085</b>     |

## 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 2018-19 First Interim

| <b>Fund 19</b>                       | <u>Budget</u>   | <u>First Interim</u> |
|--------------------------------------|-----------------|----------------------|
| Restricted                           | <u>\$51,184</u> | <u>\$51,184</u>      |
| <b>Estimated Ending Fund Balance</b> | <b>\$51,184</b> | <b>\$51,184</b>      |

## 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 2018-19 First Interim

|                                      |                    |                      |
|--------------------------------------|--------------------|----------------------|
| Fund 20                              | <u>Budget</u>      | <u>First Interim</u> |
| Restricted                           | \$2,010,177        | \$2,010,117          |
| <b>Estimated Ending Fund Balance</b> | <b>\$2,010,177</b> | <b>\$2,010,177</b>   |

## Capital Project Funds

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### 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 2018-19 First Interim

|                                      |                    |                      |
|--------------------------------------|--------------------|----------------------|
| <b>Fund 25</b>                       | <u>Budget</u>      | <u>First Interim</u> |
| Assigned                             | \$1,273,814        | \$1,254,815          |
| <b>Estimated Ending Fund Balance</b> | <b>\$1,273,814</b> | <b>\$1,254,815</b>   |

### 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 2018-19 First Interim

| <b>Fund 40</b>                       | <u>Budget</u>       | <u>First Interim</u> |
|--------------------------------------|---------------------|----------------------|
| Assigned                             | <u>\$12,536,787</u> | <u>\$12,188,367</u>  |
| <b>Estimated Ending Fund Balance</b> | <b>\$12,536,787</b> | <b>\$12,188,367</b>  |

# Next Steps

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As stated in the introduction, this report is intended to provide information to assist all readers of the District's First 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. 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 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.

In January 2019, the Board will be considering the implication of the new 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 2018-19 and beyond. The 2nd Interim Report will be presented to the Board in March of 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 | 22 | 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        |
|              |    |    |    |    |    |          |
| 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  
**1<sup>st</sup> Trimester:** August 27 – November 21, 2018  
**2<sup>nd</sup> Trimester:** November 26 – March 8, 2019  
**3<sup>rd</sup> 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**  
 Non Work Day  
 Non Work Day  
**Non Student Work Day**  
 Professional Development  
 Professional Development  
**Holidays**  
 Labor Day  
 Veteran's Day  
 President's Day  
 Memorial Day

February 15, 2019  
 April 22, 2019  
 August 22, 2018  
 October 8, 2018  
 September 3, 2018  
 November 12, 2018  
 February 18, 2019  
 May 27, 2019

\*Subject to change.

Board Approved\_4.12.18

# 2017-2018 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

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: \_\_\_\_\_

District Superintendent or Designee

Date: \_\_\_\_\_

12/13/18

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: December 13, 2018

Signed: \_\_\_\_\_

*[Signature]*  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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 budget adoption. | X   |         |

| <b>CRITERIA AND STANDARDS (continued)</b> |  |  | <b>Met</b> | <b>Not Met</b> |
|---|--|--|------------|----------------|
| 2   | Enrollment                                   | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.   | 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 budget adoption.   | 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 budget adoption.                       |            | 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 budget adoption. |            | X              |
| 7   | Ongoing and Major Maintenance Account        | If applicable, changes occurring since budget adoption 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          |                |

| <b>SUPPLEMENTAL INFORMATION</b> |  |   | <b>No</b> | <b>Yes</b> |
|---------------------------------|--|---|-----------|------------|
| S1                              | Contingent Liabilities                               | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption 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 budget adoption 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 budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | X         |            |

| <b>SUPPLEMENTAL INFORMATION (continued)</b> |   |   | <b>No</b>  | <b>Yes</b> |
|---|---|---|------------|------------|
| S6  | Long-term Commitments                       | Does the district have long-term (multiyear) commitments or debt agreements?  |            | <b>X</b>   |
|   |   | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?   |            | <b>X</b>   |
|   |   | • 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?                              | <b>X</b>   |            |
| S7a   | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)?   |            | <b>X</b>   |
|   |   | • If yes, have there been changes since budget adoption in OPEB liabilities?  |            | <b>X</b>   |
| S7b   | Other Self-insurance Benefits               | Does the district operate any self-insurance programs (e.g., workers' compensation)?  | <b>X</b>   |            |
|   |   | • If yes, have there been changes since budget adoption in self-insurance liabilities?  | <b>n/a</b> |            |
| S8  | Status of Labor Agreements                  | As of first interim projections, are salary and benefit negotiations still unsettled for:   |            |            |
|   |   | • Certificated? (Section S8A, Line 1b)  |            | <b>X</b>   |
|   |   | • Classified? (Section S8B, Line 1b)  |            | <b>X</b>   |
| S8  | Labor Agreement Budget Revisions            | For negotiations settled since budget adoption, 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)   | <b>n/a</b> |            |
|   |   | • Classified? (Section S8B, Line 3)   | <b>n/a</b> |            |
| 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?  | <b>X</b>   |            |

| <b>ADDITIONAL FISCAL INDICATORS</b> |   |  | <b>No</b> | <b>Yes</b> |
|-------------------------------------|---|--|-----------|------------|
| 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?   | <b>X</b>  |            |
| A2                                  | Independent Position Control                      | Is personnel position control independent from the payroll system?   | <b>X</b>  |            |
| A3                                  | Declining Enrollment                              | Is enrollment decreasing in both the prior and current fiscal years?   |           | <b>X</b>   |
| 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?   | <b>X</b>  |            |
| 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? | <b>X</b>  |            |
| A6                                  | Uncapped Health Benefits                          | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <b>X</b>  |            |
| A7                                  | Independent Financial System                      | Is the district's financial system independent from the county office system?  | <b>X</b>  |            |
| 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).  | <b>X</b>  |            |
| 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?  | <b>X</b>  |            |

G = General Ledger Data; S = Supplemental Data

| Form  | Description   | Data Supplied For:            |   |                               |                                |
|-------|---|-------------------------------|---|-------------------------------|--------------------------------|
|       |   | 2018-19<br>Original<br>Budget | 2018-19<br>Board<br>Approved<br>Operating<br>Budget | 2018-19<br>Actuals to<br>Date | 2018-19<br>Projected<br>Totals |
| 011   | General Fund/County School Service Fund                     | GS                            | GS  | GS                            | GS                             |
| 091   | Charter Schools Special Revenue Fund                        |                               |   |                               |                                |
| 101   | Special Education Pass-Through Fund                         |                               |   |                               |                                |
| 111   | Adult Education Fund  |                               |   |                               |                                |
| 121   | Child Development Fund                                      |                               |   |                               |                                |
| 131   | Cafeteria Special Revenue Fund                              | G                             | G   | G                             | G                              |
| 141   | Deferred Maintenance Fund                                   |                               |   |                               |                                |
| 151   | Pupil Transportation Equipment Fund                         |                               |   |                               |                                |
| 171   | Special Reserve Fund for Other Than Capital Outlay Projects |                               |   |                               |                                |
| 181   | School Bus Emissions Reduction Fund                         |                               |   |                               |                                |
| 191   | Foundation Special Revenue Fund                             | G                             | G   | G                             | G                              |
| 201   | Special Reserve Fund for Postemployment Benefits            | G                             | G   | G                             | G                              |
| 211   | Building Fund   |                               |   |                               |                                |
| 251   | Capital Facilities Fund                                     | G                             | G   | G                             | G                              |
| 301   | State School Building Lease-Purchase Fund                   |                               |   |                               |                                |
| 351   | County School Facilities Fund                               |                               |   |                               |                                |
| 401   | Special Reserve Fund for Capital Outlay Projects            | G                             | G   | G                             | G                              |
| 491   | Capital Project Fund for Blended Component Units            |                               |   |                               |                                |
| 511   | Bond Interest and Redemption Fund                           |                               |   |                               |                                |
| 521   | Debt Service Fund for Blended Component Units               |                               |   |                               |                                |
| 531   | Tax Override Fund   |                               |   |                               |                                |
| 561   | Debt Service Fund   |                               |   |                               |                                |
| 571   | Foundation Permanent Fund                                   |                               |   |                               |                                |
| 611   | Cafeteria Enterprise Fund                                   |                               |   |                               |                                |
| 621   | Charter Schools Enterprise Fund                             |                               |   |                               |                                |
| 631   | Other Enterprise Fund                                       |                               |   |                               |                                |
| 661   | Warehouse Revolving Fund                                    |                               |   |                               |                                |
| 671   | Self-Insurance Fund   |                               |   |                               |                                |
| 711   | Retiree Benefit Fund  |                               |   |                               |                                |
| 731   | Foundation Private-Purpose Trust Fund                       |                               |   |                               |                                |
| AI    | Average Daily Attendance                                    | S                             | S   |                               | S                              |
| CASH  | Cashflow Worksheet  |                               |   |                               | S                              |
| CHG   | Change Order Form   |                               |   |                               |                                |
| CI    | Interim Certification                                       |                               |   |                               | S                              |
| ESMOE | Every Student Succeeds Act Maintenance of Effort            |                               |   |                               | GS                             |
| ICR   | Indirect Cost Rate Worksheet                                |                               |   |                               | S                              |
| MYPI  | Multiyear Projections - General Fund                        |                               |   |                               | GS                             |
| SIAI  | Summary of Interfund Activities - Projected Year Totals     |                               |   |                               | G                              |
| 01CSI | Criteria and Standards Review                               |                               |   |                               | S                              |

2018-19 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 19,947,546.00       | 19,947,546.00                       | 6,492,941.74        | 20,150,041.00             | 202,495.00                 | 1.0%             |
| 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        | 1,233,000.00                        | 8,690.50            | 873,175.00                | (359,825.00)               | -29.2%           |
| 4) Other Local Revenue  |                | 8600-8799              | 587,290.00          | 587,290.00                          | 293,388.79          | 636,708.00                | 49,418.00                  | 8.4%             |
| 5) TOTAL, REVENUES  |                |                        | 21,767,836.00       | 21,767,836.00                       | 6,795,021.03        | 21,659,924.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 10,107,433.00       | 10,107,433.00                       | 2,090,182.08        | 10,117,621.00             | (10,188.00)                | -0.1%            |
| 2) Classified Salaries  |                | 2000-2999              | 1,989,508.00        | 1,989,508.00                        | 621,923.53          | 2,083,268.00              | (93,760.00)                | -4.7%            |
| 3) Employee Benefits  |                | 3000-3999              | 4,152,492.00        | 4,152,492.00                        | 949,746.39          | 4,149,941.00              | 2,551.00                   | 0.1%             |
| 4) Books and Supplies   |                | 4000-4999              | 360,605.00          | 360,605.00                          | 166,438.84          | 832,213.00                | (471,608.00)               | -130.8%          |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 1,128,521.00        | 1,128,521.00                        | 401,529.54          | 613,058.00                | 515,463.00                 | 45.7%            |
| 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<br>7400-7499 | 30,523.00           | 30,523.00                           | 10,802.45           | 41,121.00                 | (10,598.00)                | -34.7%           |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (46,098.00)         | (46,098.00)                         | 0.00                | (49,892.00)               | 3,794.00                   | -8.2%            |
| 9) TOTAL, EXPENDITURES  |                |                        | 17,722,984.00       | 17,722,984.00                       | 4,240,622.83        | 17,787,330.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 4,044,852.00        | 4,044,852.00                        | 2,554,398.20        | 3,872,594.00              |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 91,318.00           | 91,318.00                           | 0.00                | 91,318.00                 | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 20,000.00           | 20,000.00                           | 0.00                | 20,000.00                 | 0.00                       | 0.0%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | (3,664,071.00)      | (3,664,071.00)                      | 0.00                | (3,643,490.00)            | 20,581.00                  | -0.6%            |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (3,592,753.00)      | (3,592,753.00)                      | 0.00                | (3,572,172.00)            |                            |                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 452,099.00          | 452,099.00                          | 2,554,398.20        | 300,422.00                |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 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        | 4,523,774.06                        |                     | 4,372,097.06              |                            |                  |
| 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        | 3,287,813.77                        |                     | 1,756,702.00              |                            |                  |
| 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         |                     | 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 Expenses                       | 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          | 761,376.00                          |                     | 804,112.00                |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 423,887.29          | 423,887.29                          |                     | 1,760,586.06              |                            |                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 8,277,411.00        | 8,277,411.00                        | 4,755,904.00        | 8,181,020.00              | (96,391.00)                | -1.2%            |
| Education Protection Account State Aid - Current Year  |                | 8012         | 2,939,341.00        | 2,939,341.00                        | 862,167.00          | 3,170,815.00              | 231,474.00                 | 7.9%             |
| 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           | 64,184.00                           | 0.00                | 63,709.00                 | (475.00)                   | -0.7%            |
| 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       | 12,969,090.00                       | 0.00                | 14,187,503.00             | 1,218,413.00               | 9.4%             |
| Unsecured Roll Taxes                                   |                | 8042         | 730,580.00          | 730,580.00                          | 735,450.25          | 781,382.00                | 50,802.00                  | 7.0%             |
| Prior Years' Taxes                                     |                | 8043         | 13,379.00           | 13,379.00                           | (1,805.20)          | (1,685.00)                | (15,064.00)                | -112.6%          |
| Supplemental Taxes                                     |                | 8044         | 1,052,769.00        | 1,052,769.00                        | 141,225.69          | 1,421,240.00              | 368,471.00                 | 35.0%            |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | (7,461,128.00)      | (7,461,128.00)                      | 0.00                | (9,074,556.00)            | (1,613,428.00)             | 21.6%            |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 1,361,920.00        | 1,361,920.00                        | 0.00                | 1,420,613.00              | 58,693.00                  | 4.3%             |
| 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       | 19,947,546.00                       | 6,492,941.74        | 20,150,041.00             | 202,495.00                 | 1.0%             |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| 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       | 19,947,546.00                       | 6,492,941.74        | 20,150,041.00             | 202,495.00                 | 1.0%             |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>                         |  |              |                     |                                     |                     |                           |                            |                  |
| 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          | 877,000.00                          | 0.00                | 510,034.00                | (366,966.00)               | -41.8%           |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 356,000.00          | 356,000.00                          | 7,549.27            | 362,000.00                | 6,000.00                   | 1.7%             |
| 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                | 0.00                                | 1,141.23            | 1,141.00                  | 1,141.00                   | New              |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |  |              | <b>1,233,000.00</b> | <b>1,233,000.00</b>                 | <b>8,690.50</b>     | <b>873,175.00</b>         | <b>(359,825.00)</b>        | <b>-29.2%</b>    |

| 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) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                      |                                     |                     |                           |                            |                  |
| Other Local Revenue                                      |                |              |                      |                                     |                     |                           |                            |                  |
| County and District Taxes                                |                |              |                      |                                     |                     |                           |                            |                  |
| Other Restricted Levies                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Secured Roll   |                | 8615         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| 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           | 476,539.00                          | 236,109.51          | 492,599.00                | 16,060.00                  | 3.4%             |
| Interest   |                | 8660         | 35,000.00            | 35,000.00                           | 31,714.52           | 70,000.00                 | 35,000.00                  | 100.0%           |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 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            | 75,751.00                           | 25,564.76           | 74,109.00                 | (1,642.00)                 | -2.2%            |
| 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         |                      |                                     |                     |                           |                            |                  |
| 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>587,290.00</b>    | <b>587,290.00</b>                   | <b>293,388.79</b>   | <b>636,708.00</b>         | <b>49,418.00</b>           | <b>8.4%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>21,767,836.00</b> | <b>21,767,836.00</b>                | <b>6,795,021.03</b> | <b>21,659,924.00</b>      | <b>(107,912.00)</b>        | <b>-0.5%</b>     |

| 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         | 8,303,474.00                        | 1,622,266.78        | 8,203,351.00              | 100,123.00                 | 1.2%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 575,399.00           | 575,399.00                          | 107,365.48          | 638,785.00                | (63,386.00)                | -11.0%           |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 1,159,643.00         | 1,159,643.00                        | 346,563.56          | 1,205,553.00              | (45,910.00)                | -4.0%            |
| Other Certificated Salaries                                 |                | 1900         | 68,917.00            | 68,917.00                           | 13,986.26           | 69,932.00                 | (1,015.00)                 | -1.5%            |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>10,107,433.00</b> | <b>10,107,433.00</b>                | <b>2,090,182.08</b> | <b>10,117,621.00</b>      | <b>(10,188.00)</b>         | <b>-0.1%</b>     |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 230,073.00           | 230,073.00                          | 52,791.27           | 234,727.00                | (4,654.00)                 | -2.0%            |
| Classified Support Salaries                                 |                | 2200         | 583,230.00           | 583,230.00                          | 198,520.83          | 591,496.00                | (8,266.00)                 | -1.4%            |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 289,625.00           | 289,625.00                          | 97,047.00           | 293,887.00                | (4,262.00)                 | -1.5%            |
| Clerical, Technical and Office Salaries                     |                | 2400         | 864,780.00           | 864,780.00                          | 272,838.43          | 936,209.00                | (71,429.00)                | -8.3%            |
| Other Classified Salaries                                   |                | 2900         | 21,800.00            | 21,800.00                           | 726.00              | 26,949.00                 | (5,149.00)                 | -23.6%           |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>1,989,508.00</b>  | <b>1,989,508.00</b>                 | <b>621,923.53</b>   | <b>2,083,268.00</b>       | <b>(93,760.00)</b>         | <b>-4.7%</b>     |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 1,645,493.00         | 1,645,493.00                        | 343,094.64          | 1,652,851.00              | (7,358.00)                 | -0.4%            |
| PERS  |                | 3201-3202    | 358,932.00           | 358,932.00                          | 112,781.82          | 376,392.00                | (17,460.00)                | -4.9%            |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 298,822.00           | 298,822.00                          | 75,715.11           | 298,556.00                | 266.00                     | 0.1%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 1,072,214.00         | 1,072,214.00                        | 204,894.39          | 1,056,575.00              | 15,639.00                  | 1.5%             |
| Unemployment Insurance                                      |                | 3501-3502    | 6,051.00             | 6,051.00                            | 1,308.09            | 5,906.00                  | 145.00                     | 2.4%             |
| Workers' Compensation                                       |                | 3601-3602    | 434,777.00           | 434,777.00                          | 94,312.66           | 423,458.00                | 11,319.00                  | 2.6%             |
| OPEB, Allocated   |                | 3701-3702    | 335,639.00           | 335,639.00                          | 117,451.68          | 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                              | 188.00              | 564.00                    | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>4,152,492.00</b>  | <b>4,152,492.00</b>                 | <b>949,746.39</b>   | <b>4,149,941.00</b>       | <b>2,551.00</b>            | <b>0.1%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                     |                           |                            |                  |
| 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           | 301,605.00                          | 73,758.49           | 514,733.00                | (213,128.00)               | -70.7%           |
| Noncapitalized Equipment                                    |                | 4400         | 59,000.00            | 59,000.00                           | 92,680.35           | 317,480.00                | (258,480.00)               | -438.1%          |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>360,605.00</b>    | <b>360,605.00</b>                   | <b>166,438.84</b>   | <b>832,213.00</b>         | <b>(471,608.00)</b>        | <b>-130.8%</b>   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 35,300.00            | 35,300.00                           | 9,397.57            | 38,865.00                 | (3,565.00)                 | -10.1%           |
| Dues and Memberships  |                | 5300         | 13,800.00            | 13,800.00                           | 13,284.48           | 14,090.00                 | (290.00)                   | -2.1%            |
| Insurance   |                | 5400-5450    | 143,730.00           | 143,730.00                          | 145,230.00          | 145,230.00                | (1,500.00)                 | -1.0%            |
| Operations and Housekeeping Services                        |                | 5500         | 412,900.00           | 412,900.00                          | 96,726.51           | 418,000.00                | (5,100.00)                 | -1.2%            |
| 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                | (622,209.00)              | 622,209.00                 | New              |
| 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           | 446,691.00                          | 101,084.56          | 542,982.00                | (96,291.00)                | -21.6%           |
| Communications  |                | 5900         | 76,100.00            | 76,100.00                           | 35,806.42           | 76,100.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>1,128,521.00</b>  | <b>1,128,521.00</b>                 | <b>401,529.54</b>   | <b>613,058.00</b>         | <b>515,463.00</b>          | <b>45.7%</b>     |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition   |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 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                | 0.00                                | 628.41              | 10,598.00                 | (10,598.00)                | New              |
| 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                            | 1,652.40            | 4,610.00                  | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 25,913.00           | 25,913.00                           | 8,521.64            | 25,913.00                 | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                              |                |              | 30,523.00           | 30,523.00                           | 10,802.45           | 41,121.00                 | (10,598.00)                | -34.7%           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | (12,098.00)         | (12,098.00)                         | 0.00                | (15,892.00)               | 3,794.00                   | -31.4%           |
| 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)         | (46,098.00)                         | 0.00                | (49,892.00)               | 3,794.00                   | -8.2%            |
| TOTAL, EXPENDITURES   |                |              | 17,722,984.00       | 17,722,984.00                       | 4,240,622.83        | 17,787,330.00             | (64,346.00)                | -0.4%            |

2018-19 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                    |                | 8912         | 91,318.00           | 91,318.00                           | 0.00                | 91,318.00                 | 0.00                       | 0.0%             |
| From: Bond Interest and Redemption Fund                       |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers In                       |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                             |                |              | 91,318.00           | 91,318.00                           | 0.00                | 91,318.00                 | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>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%             |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                      |                | 8980         | (3,664,071.00)      | (3,664,071.00)                      | 0.00                | (3,643,490.00)            | 20,581.00                  | -0.6%            |
| Contributions from Restricted Revenues                        |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS                                      |                |              | (3,664,071.00)      | (3,664,071.00)                      | 0.00                | (3,643,490.00)            | 20,581.00                  | -0.6%            |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                    |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)   |                |              | (3,592,753.00)      | (3,592,753.00)                      | 0.00                | (3,572,172.00)            | 20,581.00                  | -0.6%            |

2018-19 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 1,132,680.00        | 1,132,680.00                        | 12,518.91           | 1,190,886.00              | 58,206.00                  | 5.1%             |
| 2) Federal Revenue  |                | 8100-8299              | 691,036.00          | 691,036.00                          | 50,048.73           | 785,529.00                | 94,493.00                  | 13.7%            |
| 3) Other State Revenue  |                | 8300-8599              | 1,182,496.00        | 1,182,496.00                        | 80,405.54           | 1,246,455.00              | 63,959.00                  | 5.4%             |
| 4) Other Local Revenue  |                | 8600-8799              | 471,045.00          | 471,045.00                          | 787,027.98          | 1,562,672.00              | 1,091,627.00               | 231.7%           |
| 5) TOTAL, REVENUES  |                |                        | 3,477,257.00        | 3,477,257.00                        | 930,001.16          | 4,785,542.00              |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 2,066,394.00        | 2,066,394.00                        | 439,594.31          | 2,101,369.00              | (34,975.00)                | -1.7%            |
| 2) Classified Salaries  |                | 2000-2999              | 1,273,342.00        | 1,273,342.00                        | 335,001.70          | 1,265,542.00              | 7,800.00                   | 0.6%             |
| 3) Employee Benefits  |                | 3000-3999              | 2,099,092.00        | 2,099,092.00                        | 246,044.82          | 2,127,008.00              | (27,916.00)                | -1.3%            |
| 4) Books and Supplies   |                | 4000-4999              | 124,574.00          | 124,574.00                          | 59,469.01           | 430,860.00                | (306,286.00)               | -245.9%          |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 1,359,974.00        | 1,359,974.00                        | 197,092.57          | 1,661,231.00              | (301,257.00)               | -22.2%           |
| 6) Capital Outlay   |                | 6000-6999              | 0.00                | 0.00                                | 0.00                | 519,163.00                | (519,163.00)               | New              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 700,735.00          | 700,735.00                          | (63,074.23)         | 875,289.00                | (174,554.00)               | -24.9%           |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 12,098.00           | 12,098.00                           | 0.00                | 15,892.00                 | (3,794.00)                 | -31.4%           |
| 9) TOTAL, EXPENDITURES  |                |                        | 7,636,209.00        | 7,636,209.00                        | 1,214,128.18        | 8,996,354.00              |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (4,158,952.00)      | (4,158,952.00)                      | (284,127.02)        | (4,210,812.00)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 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        | 3,664,071.00                        | 0.00                | 3,643,490.00              | (20,581.00)                | -0.6%            |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 3,664,071.00        | 3,664,071.00                        | 0.00                | 3,643,490.00              |                            |                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (494,881.00)        | (494,881.00)                        | (284,127.02)        | (567,322.00)              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 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           | 72,441.32                           |                     | 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           | 72,441.32                           |                     | 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                      |                            |                  |

2018-19 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| 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                      |                            |                  |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| 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        | 1,132,680.00                        | 12,518.91           | 1,190,886.00              | 58,206.00                  | 5.1%             |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, LCFF SOURCES</b>                             |                |              | <b>1,132,680.00</b> | <b>1,132,680.00</b>                 | <b>12,518.91</b>    | <b>1,190,886.00</b>       | <b>58,206.00</b>           | <b>5.1%</b>      |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                             |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                          |                | 8181         | 402,239.00          | 402,239.00                          | 0.00                | 408,703.00                | 6,464.00                   | 1.6%             |
| Special Education Discretionary Grants                 |                | 8182         | 44,079.00           | 44,079.00                           | 0.00                | 32,321.00                 | (11,758.00)                | -26.7%           |
| 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          | 145,000.00                          | 41,072.39           | 200,792.00                | 55,792.00                  | 38.5%            |
| 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           | 38,535.00                           | 230.00              | 34,676.00                 | (3,859.00)                 | -10.0%           |

| Description  | Resource Codes  | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program     | 4201  | 8290         | 0.00                | 0.00                                | 3,906.20            | 15,159.00                 | 15,159.00                  | New              |
| Title III, Part A, English Learner Program         | 4203  | 8290         | 61,183.00           | 61,183.00                           | 4,840.14            | 93,878.00                 | 32,695.00                  | 53.4%            |
| Public Charter Schools Grant Program (PCSGP)       | 4610  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
|  | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, |              |                     |                                     |                     |                           |                            |                  |
| Other NCLB / Every Student Succeeds Act            | 5510, 5630  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Career and Technical Education                     | 3500-3599   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Federal Revenue                          | All Other   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                      |   |              | <b>691,036.00</b>   | <b>691,036.00</b>                   | <b>50,048.73</b>    | <b>785,529.00</b>         | <b>94,493.00</b>           | <b>13.7%</b>     |
| <b>OTHER STATE REVENUE</b>                         |   |              |                     |                                     |                     |                           |                            |                  |
| 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 Materic   |   | 8560         | 117,072.00          | 117,072.00                          | 11,687.56           | 127,147.00                | 10,075.00                  | 8.6%             |
| 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                | 0.00                                | 186.59              | 3,437.00                  | 3,437.00                   | New              |
| California Clean Energy Jobs Act                   | 6230  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Specialized Secondary                              | 7370  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| American Indian Early Childhood Education          | 7210  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Quality Education Investment Act                   | 7400  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Revenue                            | All Other   | 8590         | 950,462.00          | 950,462.00                          | (6,194.22)          | 1,000,909.00              | 50,447.00                  | 5.3%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |   |              | <b>1,182,496.00</b> | <b>1,182,496.00</b>                 | <b>80,405.54</b>    | <b>1,246,455.00</b>       | <b>63,959.00</b>           | <b>5.4%</b>      |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| County and District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Other Restricted Levies                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll   |                | 8615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 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                | 663,577.00                | 663,577.00                 | New              |
| Other  |                | 8622         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                            |                |              |                     |                                     |                     |                           |                            |                  |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-LCFF Taxes    |                | 8629         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sales  |                |              |                     |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sale of Publications                                     |                | 8632         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales                                       |                | 8634         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales  |                | 8639         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals                                       |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Non-Resident Students                                    |                | 8672         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     |                | 8677         | 0.00                | 0.00                                | 0.00                | 83,199.00                 | 83,199.00                  | New              |
| 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          | 471,045.00                          | 787,027.98          | 815,896.00                | 344,851.00                 | 73.2%            |
| 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>471,045.00</b>   | <b>471,045.00</b>                   | <b>787,027.98</b>   | <b>1,562,672.00</b>       | <b>1,091,627.00</b>        | <b>231.7%</b>    |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>3,477,257.00</b> | <b>3,477,257.00</b>                 | <b>930,001.16</b>   | <b>4,785,542.00</b>       | <b>1,308,285.00</b>        | <b>37.6%</b>     |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 1,303,323.00        | 1,303,323.00                        | 280,952.11          | 1,391,189.00              | (87,866.00)                | -6.7%            |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                | 0.00                                | 0.00                | 9,380.00                  | (9,380.00)                 | New              |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 188,658.00          | 188,658.00                          | 55,245.68           | 162,938.00                | 25,720.00                  | 13.6%            |
| Other Certificated Salaries                                 |                | 1900         | 574,413.00          | 574,413.00                          | 103,396.52          | 537,862.00                | 36,551.00                  | 6.4%             |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 2,066,394.00        | 2,066,394.00                        | 439,594.31          | 2,101,369.00              | (34,975.00)                | -1.7%            |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 697,066.00          | 697,066.00                          | 150,666.03          | 644,261.00                | 52,805.00                  | 7.6%             |
| Classified Support Salaries                                 |                | 2200         | 273,897.00          | 273,897.00                          | 89,883.88           | 277,819.00                | (3,922.00)                 | -1.4%            |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 135,691.00          | 135,691.00                          | 45,162.68           | 137,698.00                | (2,007.00)                 | -1.5%            |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                | 0.00                                | 229.08              | 229.00                    | (229.00)                   | New              |
| Other Classified Salaries                                   |                | 2900         | 166,688.00          | 166,688.00                          | 49,060.03           | 205,535.00                | (38,847.00)                | -23.3%           |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 1,273,342.00        | 1,273,342.00                        | 335,001.70          | 1,265,542.00              | 7,800.00                   | 0.6%             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 1,286,872.00        | 1,286,872.00                        | 70,676.23           | 1,348,554.00              | (61,682.00)                | -4.8%            |
| PERS  |                | 3201-3202    | 223,669.00          | 223,669.00                          | 58,590.15           | 218,211.00                | 5,458.00                   | 2.4%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 125,920.00          | 125,920.00                          | 31,391.14           | 123,814.00                | 2,106.00                   | 1.7%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 340,405.00          | 340,405.00                          | 57,485.02           | 313,987.00                | 26,418.00                  | 7.8%             |
| Unemployment Insurance                                      |                | 3501-3502    | 1,669.00            | 1,669.00                            | 380.42              | 1,676.00                  | (7.00)                     | -0.4%            |
| Workers' Compensation                                       |                | 3601-3602    | 119,993.00          | 119,993.00                          | 27,333.86           | 120,202.00                | (209.00)                   | -0.2%            |
| 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                              | 188.00              | 564.00                    | 0.00                       | 0.0%             |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 2,099,092.00        | 2,099,092.00                        | 246,044.82          | 2,127,008.00              | (27,916.00)                | -1.3%            |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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          | 123,074.00                          | 37,606.62           | 309,705.00                | (186,631.00)               | -151.6%          |
| Noncapitalized Equipment                                    |                | 4400         | 1,500.00            | 1,500.00                            | 21,862.39           | 121,155.00                | (119,655.00)               | -7977.0%         |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 124,574.00          | 124,574.00                          | 59,469.01           | 430,860.00                | (306,286.00)               | -245.9%          |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 481,458.00          | 481,458.00                          | 65,328.90           | 448,823.00                | 32,635.00                  | 6.8%             |
| Travel and Conferences                                      |                | 5200         | 7,619.00            | 7,619.00                            | 3,021.57            | 19,440.00                 | (11,821.00)                | -155.2%          |
| 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                | 622,209.00                | (622,209.00)               | New              |
| 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          | 870,897.00                          | 128,742.10          | 570,759.00                | 300,138.00                 | 34.5%            |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 1,359,974.00        | 1,359,974.00                        | 197,092.57          | 1,661,231.00              | (301,257.00)               | -22.2%           |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| 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                | 519,163.00                | (519,163.00)               | New              |
| 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%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>519,163.00</b>         | <b>(519,163.00)</b>        | <b>New</b>       |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition   |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 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          | 147,695.00                          | (82,817.30)         | 169,963.00                | (22,268.00)                | -15.1%           |
| Payments to County Offices  |                | 7142         | 553,040.00          | 553,040.00                          | 19,743.07           | 705,326.00                | (152,286.00)               | -27.5%           |
| 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%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>700,735.00</b>   | <b>700,735.00</b>                   | <b>(63,074.23)</b>  | <b>875,289.00</b>         | <b>(174,554.00)</b>        | <b>-24.9%</b>    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 12,098.00           | 12,098.00                           | 0.00                | 15,892.00                 | (3,794.00)                 | -31.4%           |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>12,098.00</b>    | <b>12,098.00</b>                    | <b>0.00</b>         | <b>15,892.00</b>          | <b>(3,794.00)</b>          | <b>-31.4%</b>    |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>7,636,209.00</b> | <b>7,636,209.00</b>                 | <b>1,214,128.18</b> | <b>8,996,354.00</b>       | <b>(1,360,145.00)</b>      | <b>-17.8%</b>    |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 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/<br>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%             |
| <b>OTHER SOURCES/USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                          |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Proceeds  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings                   |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                        |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>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%             |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>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%             |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                                  |                | 8980         | 3,664,071.00        | 3,664,071.00                        | 0.00                | 3,643,490.00              | (20,581.00)                | -0.6%            |
| Contributions from Restricted Revenues                                    |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 3,664,071.00        | 3,664,071.00                        | 0.00                | 3,643,490.00              | (20,581.00)                | -0.6%            |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)   |                |              | 3,664,071.00        | 3,664,071.00                        | 0.00                | 3,643,490.00              | 20,581.00                  | -0.6%            |

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

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 21,080,226.00       | 21,080,226.00                       | 6,505,460.65        | 21,340,927.00             | 260,701.00                 | 1.2%             |
| 2) Federal Revenue  |                | 8100-8299              | 691,036.00          | 691,036.00                          | 50,048.73           | 785,529.00                | 94,493.00                  | 13.7%            |
| 3) Other State Revenue  |                | 8300-8599              | 2,415,496.00        | 2,415,496.00                        | 89,096.04           | 2,119,630.00              | (295,866.00)               | -12.2%           |
| 4) Other Local Revenue  |                | 8600-8799              | 1,058,335.00        | 1,058,335.00                        | 1,080,416.77        | 2,199,380.00              | 1,141,045.00               | 107.8%           |
| 5) TOTAL, REVENUES  |                |                        | 25,245,093.00       | 25,245,093.00                       | 7,725,022.19        | 26,445,466.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 12,173,827.00       | 12,173,827.00                       | 2,529,776.39        | 12,218,990.00             | (45,163.00)                | -0.4%            |
| 2) Classified Salaries  |                | 2000-2999              | 3,262,850.00        | 3,262,850.00                        | 956,925.23          | 3,348,810.00              | (85,960.00)                | -2.6%            |
| 3) Employee Benefits  |                | 3000-3999              | 6,251,584.00        | 6,251,584.00                        | 1,195,791.21        | 6,276,949.00              | (25,365.00)                | -0.4%            |
| 4) Books and Supplies   |                | 4000-4999              | 485,179.00          | 485,179.00                          | 225,907.85          | 1,263,073.00              | (777,894.00)               | -160.3%          |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 2,488,495.00        | 2,488,495.00                        | 598,622.11          | 2,274,289.00              | 214,206.00                 | 8.6%             |
| 6) Capital Outlay   |                | 6000-6999              | 0.00                | 0.00                                | 0.00                | 519,163.00                | (519,163.00)               | New              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 731,258.00          | 731,258.00                          | (52,271.78)         | 916,410.00                | (185,152.00)               | -25.3%           |
| 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       | 25,359,193.00                       | 5,454,751.01        | 26,783,684.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (114,100.00)        | (114,100.00)                        | 2,270,271.18        | (338,218.00)              |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 91,318.00           | 91,318.00                           | 0.00                | 91,318.00                 | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 20,000.00           | 20,000.00                           | 0.00                | 20,000.00                 | 0.00                       | 0.0%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 71,318.00           | 71,318.00                           | 0.00                | 71,318.00                 |                            |                  |

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

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (42,782.00)         | (42,782.00)                         | 2,270,271.18        | (266,900.00)              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 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        | 4,596,215.38                        |                     | 4,372,097.38              |                            |                  |
| 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           | 72,441.32                           |                     | 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        | 3,287,813.77                        |                     | 1,756,702.00              |                            |                  |
| 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         |                     | 800,640.00                          |                     |                           | 427,010.00                 |                  |
| 20/21 Deficit Spending                                     | 0000           | 9780         |                     | 887,537.00                          |                     |                           | 681,433.00                 |                  |
| 17/18 Supplemental Funding                                 | 0000           | 9780         |                     | 59,219.00                           |                     |                           | 435,022.00                 |                  |
| Insurance Deductable                                       | 0000           | 9780         |                     | 20,000.00                           |                     |                           | 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         |                     |                                     |                     |                           |                            |                  |
| 20/21 Deficit Spending                                     | 0000           | 9780         |                     |                                     |                     |                           |                            |                  |
| 18/19 One Time Funds                                       | 0000           | 9780         |                     |                                     |                     |                           |                            |                  |
| Insurance Deductable                                       | 0000           | 9780         |                     |                                     |                     |                           |                            |                  |
| Designated for Supplemental Expenses                       | 0000           | 9780         |                     |                                     |                     |                           |                            |                  |
| Additional Designation for Economic U                      | 0000           | 9780         |                     |                                     |                     |                           |                            |                  |
| Unassigned/Unappropriated                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 761,376.00          | 761,376.00                          |                     | 804,112.00                |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 423,887.29          | 423,887.29                          |                     | 1,760,586.06              |                            |                  |

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

| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                      |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                      |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 8,277,411.00         | 8,277,411.00                        | 4,755,904.00        | 8,181,020.00              | (96,391.00)                | -1.2%            |
| Education Protection Account State Aid - Current Year  |                | 8012         | 2,939,341.00         | 2,939,341.00                        | 862,167.00          | 3,170,815.00              | 231,474.00                 | 7.9%             |
| 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            | 64,184.00                           | 0.00                | 63,709.00                 | (475.00)                   | -0.7%            |
| 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        | 12,969,090.00                       | 0.00                | 14,187,503.00             | 1,218,413.00               | 9.4%             |
| Unsecured Roll Taxes                                   |                | 8042         | 730,580.00           | 730,580.00                          | 735,450.25          | 781,382.00                | 50,802.00                  | 7.0%             |
| Prior Years' Taxes                                     |                | 8043         | 13,379.00            | 13,379.00                           | (1,805.20)          | (1,685.00)                | (15,064.00)                | -112.6%          |
| Supplemental Taxes                                     |                | 8044         | 1,052,769.00         | 1,052,769.00                        | 141,225.69          | 1,421,240.00              | 368,471.00                 | 35.0%            |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | (7,461,128.00)       | (7,461,128.00)                      | 0.00                | (9,074,556.00)            | (1,613,428.00)             | 21.6%            |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 1,361,920.00         | 1,361,920.00                        | 0.00                | 1,420,613.00              | 58,693.00                  | 4.3%             |
| 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        | 19,947,546.00                       | 6,492,941.74        | 20,150,041.00             | 202,495.00                 | 1.0%             |
| <b>LCFF Transfers</b>                                  |                |              |                      |                                     |                     |                           |                            |                  |
| 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         | 1,132,680.00                        | 12,518.91           | 1,190,886.00              | 58,206.00                  | 5.1%             |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, LCFF SOURCES</b>                             |                |              | <b>21,080,226.00</b> | <b>21,080,226.00</b>                | <b>6,505,460.65</b> | <b>21,340,927.00</b>      | <b>260,701.00</b>          | <b>1.2%</b>      |
| <b>FEDERAL REVENUE</b>                                 |                |              |                      |                                     |                     |                           |                            |                  |
| Maintenance and Operations                             |                | 8110         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                          |                | 8181         | 402,239.00           | 402,239.00                          | 0.00                | 408,703.00                | 6,464.00                   | 1.6%             |
| Special Education Discretionary Grants                 |                | 8182         | 44,079.00            | 44,079.00                           | 0.00                | 32,321.00                 | (11,758.00)                | -26.7%           |
| 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           | 145,000.00                          | 41,072.39           | 200,792.00                | 55,792.00                  | 38.5%            |
| 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            | 38,535.00                           | 230.00              | 34,676.00                 | (3,859.00)                 | -10.0%           |

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

| Description  | Resource Codes  | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program     | 4201  | 8290         | 0.00                | 0.00                                | 3,906.20            | 15,159.00                 | 15,159.00                  | New              |
| Title III, Part A, English Learner Program         | 4203  | 8290         | 61,183.00           | 61,183.00                           | 4,840.14            | 93,878.00                 | 32,695.00                  | 53.4%            |
| Public Charter Schools Grant Program (PCSGP)       | 4610  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
|  | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, |              |                     |                                     |                     |                           |                            |                  |
| Other NCLB / Every Student Succeeds Act            | 5510, 5630  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Career and Technical Education                     | 3500-3599   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Federal Revenue                          | All Other   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                      |   |              | <b>691,036.00</b>   | <b>691,036.00</b>                   | <b>50,048.73</b>    | <b>785,529.00</b>         | <b>94,493.00</b>           | <b>13.7%</b>     |
| <b>OTHER STATE REVENUE</b>                         |   |              |                     |                                     |                     |                           |                            |                  |
| 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          | 877,000.00                          | 0.00                | 510,034.00                | (366,966.00)               | -41.8%           |
| Lottery - Unrestricted and Instructional Materials |   | 8560         | 473,072.00          | 473,072.00                          | 19,236.83           | 489,147.00                | 16,075.00                  | 3.4%             |
| 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                | 0.00                                | 186.59              | 3,437.00                  | 3,437.00                   | New              |
| California Clean Energy Jobs Act                   | 6230  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Specialized Secondary                              | 7370  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| American Indian Early Childhood Education          | 7210  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Quality Education Investment Act                   | 7400  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Revenue                            | All Other   | 8590         | 950,462.00          | 950,462.00                          | (5,052.99)          | 1,002,050.00              | 51,588.00                  | 5.4%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |   |              | <b>2,415,496.00</b> | <b>2,415,496.00</b>                 | <b>89,096.04</b>    | <b>2,119,630.00</b>       | <b>(295,866.00)</b>        | <b>-12.2%</b>    |

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

| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                      |                                     |                     |                           |                            |                  |
| Other Local Revenue                                      |                |              |                      |                                     |                     |                           |                            |                  |
| County and District Taxes                                |                |              |                      |                                     |                     |                           |                            |                  |
| Other Restricted Levies                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Secured Roll   |                | 8615         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 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                | 663,577.00                | 663,577.00                 | New              |
| 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           | 476,539.00                          | 236,109.51          | 492,599.00                | 16,060.00                  | 3.4%             |
| Interest   |                | 8660         | 35,000.00            | 35,000.00                           | 31,714.52           | 70,000.00                 | 35,000.00                  | 100.0%           |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 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                | 83,199.00                 | 83,199.00                  | New              |
| 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           | 546,796.00                          | 812,592.74          | 890,005.00                | 343,209.00                 | 62.8%            |
| 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>1,058,335.00</b>  | <b>1,058,335.00</b>                 | <b>1,080,416.77</b> | <b>2,199,380.00</b>       | <b>1,141,045.00</b>        | <b>107.8%</b>    |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>25,245,093.00</b> | <b>25,245,093.00</b>                | <b>7,725,022.19</b> | <b>26,445,466.00</b>      | <b>1,200,373.00</b>        | <b>4.8%</b>      |

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

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                      |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 9,606,797.00         | 9,606,797.00                        | 1,903,218.89        | 9,594,540.00              | 12,257.00                  | 0.1%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 575,399.00           | 575,399.00                          | 107,365.48          | 648,165.00                | (72,766.00)                | -12.6%           |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 1,348,301.00         | 1,348,301.00                        | 401,809.24          | 1,368,491.00              | (20,190.00)                | -1.5%            |
| Other Certificated Salaries                                 |                | 1900         | 643,330.00           | 643,330.00                          | 117,382.78          | 607,794.00                | 35,536.00                  | 5.5%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>12,173,827.00</b> | <b>12,173,827.00</b>                | <b>2,529,776.39</b> | <b>12,218,990.00</b>      | <b>(45,163.00)</b>         | <b>-0.4%</b>     |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 927,139.00           | 927,139.00                          | 203,457.30          | 878,988.00                | 48,151.00                  | 5.2%             |
| Classified Support Salaries                                 |                | 2200         | 857,127.00           | 857,127.00                          | 288,404.71          | 869,315.00                | (12,188.00)                | -1.4%            |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 425,316.00           | 425,316.00                          | 142,209.68          | 431,585.00                | (6,269.00)                 | -1.5%            |
| Clerical, Technical and Office Salaries                     |                | 2400         | 864,780.00           | 864,780.00                          | 273,067.51          | 936,438.00                | (71,658.00)                | -8.3%            |
| Other Classified Salaries                                   |                | 2900         | 188,488.00           | 188,488.00                          | 49,786.03           | 232,484.00                | (43,996.00)                | -23.3%           |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>3,262,850.00</b>  | <b>3,262,850.00</b>                 | <b>956,925.23</b>   | <b>3,348,810.00</b>       | <b>(85,960.00)</b>         | <b>-2.6%</b>     |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 2,932,365.00         | 2,932,365.00                        | 413,770.87          | 3,001,405.00              | (69,040.00)                | -2.4%            |
| PERS  |                | 3201-3202    | 582,601.00           | 582,601.00                          | 171,371.97          | 594,603.00                | (12,002.00)                | -2.1%            |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 424,742.00           | 424,742.00                          | 107,106.25          | 422,370.00                | 2,372.00                   | 0.6%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 1,412,619.00         | 1,412,619.00                        | 262,379.41          | 1,370,562.00              | 42,057.00                  | 3.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 7,720.00             | 7,720.00                            | 1,688.51            | 7,582.00                  | 138.00                     | 1.8%             |
| Workers' Compensation                                       |                | 3601-3602    | 554,770.00           | 554,770.00                          | 121,646.52          | 543,660.00                | 11,110.00                  | 2.0%             |
| OPEB, Allocated   |                | 3701-3702    | 335,639.00           | 335,639.00                          | 117,451.68          | 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                            | 376.00              | 1,128.00                  | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>6,251,584.00</b>  | <b>6,251,584.00</b>                 | <b>1,195,791.21</b> | <b>6,276,949.00</b>       | <b>(25,365.00)</b>         | <b>-0.4%</b>     |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                     |                           |                            |                  |
| 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           | 424,679.00                          | 111,365.11          | 824,438.00                | (399,759.00)               | -94.1%           |
| Noncapitalized Equipment                                    |                | 4400         | 60,500.00            | 60,500.00                           | 114,542.74          | 438,635.00                | (378,135.00)               | -625.0%          |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>485,179.00</b>    | <b>485,179.00</b>                   | <b>225,907.85</b>   | <b>1,263,073.00</b>       | <b>(777,894.00)</b>        | <b>-160.3%</b>   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 481,458.00           | 481,458.00                          | 65,328.90           | 448,823.00                | 32,635.00                  | 6.8%             |
| Travel and Conferences                                      |                | 5200         | 42,919.00            | 42,919.00                           | 12,419.14           | 58,305.00                 | (15,386.00)                | -35.8%           |
| Dues and Memberships  |                | 5300         | 13,800.00            | 13,800.00                           | 13,284.48           | 14,090.00                 | (290.00)                   | -2.1%            |
| Insurance   |                | 5400-5450    | 143,730.00           | 143,730.00                          | 145,230.00          | 145,230.00                | (1,500.00)                 | -1.0%            |
| Operations and Housekeeping Services                        |                | 5500         | 412,900.00           | 412,900.00                          | 96,726.51           | 418,000.00                | (5,100.00)                 | -1.2%            |
| 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         | 1,317,588.00                        | 229,826.66          | 1,113,741.00              | 203,847.00                 | 15.5%            |
| Communications  |                | 5900         | 76,100.00            | 76,100.00                           | 35,806.42           | 76,100.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>2,488,495.00</b>  | <b>2,488,495.00</b>                 | <b>598,622.11</b>   | <b>2,274,289.00</b>       | <b>214,206.00</b>          | <b>8.6%</b>      |

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

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                      |                                     |                     |                           |                            |                  |
| 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                | 519,163.00                | (519,163.00)               | New              |
| 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%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>519,163.00</b>         | <b>(519,163.00)</b>        | <b>New</b>       |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                      |                                     |                     |                           |                            |                  |
| Tuition   |                |              |                      |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 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           | 147,695.00                          | (82,817.30)         | 169,963.00                | (22,268.00)                | -15.1%           |
| Payments to County Offices  |                | 7142         | 553,040.00           | 553,040.00                          | 20,371.48           | 715,924.00                | (162,884.00)               | -29.5%           |
| 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                            | 1,652.40            | 4,610.00                  | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 25,913.00            | 25,913.00                           | 8,521.64            | 25,913.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>731,258.00</b>    | <b>731,258.00</b>                   | <b>(52,271.78)</b>  | <b>916,410.00</b>         | <b>(185,152.00)</b>        | <b>-25.3%</b>    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| 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%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>(34,000.00)</b>   | <b>(34,000.00)</b>                  | <b>0.00</b>         | <b>(34,000.00)</b>        | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>25,359,193.00</b> | <b>25,359,193.00</b>                | <b>5,454,751.01</b> | <b>26,783,684.00</b>      | <b>(1,424,491.00)</b>      | <b>-5.6%</b>     |

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

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund  |                | 8912         | 91,318.00           | 91,318.00                           | 0.00                | 91,318.00                 | 0.00                       | 0.0%             |
| From: Bond Interest and Redemption Fund                                   |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers In                                   |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 91,318.00           | 91,318.00                           | 0.00                | 91,318.00                 | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 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/<br>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%             |
| <b>OTHER SOURCES/USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                          |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings                   |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                        |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>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%             |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>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%             |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)   |                |              | 71,318.00           | 71,318.00                           | 0.00                | 71,318.00                 | 0.00                       | 0.0%             |

Millbrae Elementary  
San Mateo County

First Interim  
General Fund  
Exhibit: Restricted Balance Detail

41 68973 0000000  
Form 011

| <b>Resource</b>           | <b>Description</b>               | <b>2018-19<br/>Projected Year Totals</b> |
|---------------------------|----------------------------------|--|
| 6300                      | Lottery: Instructional Materials | 0.32                                     |
| Total, Restricted Balance |                                  | <u>0.32</u>                              |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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             | 330,000.00                                | 18,270.38              | 390,000.00                      | 60,000.00                        | 18.2%                            |
| 3) Other State Revenue  |                | 8300-8599               | 23,000.00              | 23,000.00                                 | 1,478.04               | 23,000.00                       | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 467,500.00             | 467,500.00                                | 110,679.54             | 448,000.00                      | (19,500.00)                      | -4.2%                            |
| 5) TOTAL, REVENUES  |                |                         | 820,500.00             | 820,500.00                                | 130,427.96             | 861,000.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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             | 345,076.00                                | 88,818.55              | 343,692.00                      | 1,384.00                         | 0.4%                             |
| 3) Employee Benefits  |                | 3000-3999               | 155,276.00             | 155,276.00                                | 33,965.97              | 151,075.00                      | 4,201.00                         | 2.7%                             |
| 4) Books and Supplies   |                | 4000-4999               | 290,000.00             | 290,000.00                                | 76,469.58              | 347,060.00                      | (57,060.00)                      | -19.7%                           |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 15,000.00              | 15,000.00                                 | 5,036.68               | 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,<br>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             | 839,352.00                                | 204,290.78             | 890,827.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                        |   |                        |                                 |                                  |                                  |
|   |                |                         | (18,852.00)            | (18,852.00)                               | (73,862.82)            | (29,827.00)                     |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 1,148.00               | 1,148.00                                  | (73,862.82)            | (9,827.00)                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 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             | 145,060.12                                |                        | 134,085.12                      |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9711         | 850.00                 | 850.00                                    |                        | 850.00                          |                                  |                                  |
| Stores   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9712         | 8,453.11               | 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         | 135,757.01             | 135,757.01                                |                        | 124,782.01                      |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8220         | 330,000.00             | 330,000.00                                | 18,270.38              | 390,000.00                      | 60,000.00                        | 18.2%                            |
| 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%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>330,000.00</b>      | <b>330,000.00</b>                         | <b>18,270.38</b>       | <b>390,000.00</b>               | <b>60,000.00</b>                 | <b>18.2%</b>                     |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8520         | 23,000.00              | 23,000.00                                 | 1,478.04               | 23,000.00                       | 0.00                             | 0.0%                             |
| All Other State Revenue                                  |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>23,000.00</b>       | <b>23,000.00</b>                          | <b>1,478.04</b>        | <b>23,000.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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             | 467,000.00                                | 109,989.50             | 447,000.00                      | (20,000.00)                      | -4.3%                            |
| Leases and Rentals                                       |                | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 500.00                 | 500.00                                    | 690.04                 | 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%                             |
| 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>467,500.00</b>      | <b>467,500.00</b>                         | <b>110,679.54</b>      | <b>448,000.00</b>               | <b>(19,500.00)</b>               | <b>-4.2%</b>                     |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>820,500.00</b>      | <b>820,500.00</b>                         | <b>130,427.96</b>      | <b>861,000.00</b>               |                                  |                                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                            |                | 2200         | 230,145.00          | 230,145.00                          | 54,981.06           | 237,412.00                | (7,267.00)                 | -3.2%                   |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 95,692.00           | 95,692.00                           | 32,368.68           | 97,106.00                 | (1,414.00)                 | -1.5%                   |
| Clerical, Technical and Office Salaries                |                | 2400         | 19,239.00           | 19,239.00                           | 1,468.81            | 9,174.00                  | 10,065.00                  | 52.3%                   |
| Other Classified Salaries                              |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>345,076.00</b>   | <b>345,076.00</b>                   | <b>88,818.55</b>    | <b>343,692.00</b>         | <b>1,384.00</b>            | <b>0.4%</b>             |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS   |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS   |                | 3201-3202    | 62,328.00           | 62,328.00                           | 14,704.60           | 60,150.00                 | 2,178.00                   | 3.5%                    |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 26,398.00           | 26,398.00                           | 6,675.21            | 26,292.00                 | 106.00                     | 0.4%                    |
| Health and Welfare Benefits                            |                | 3401-3402    | 53,980.00           | 53,980.00                           | 9,407.48            | 52,111.00                 | 1,869.00                   | 3.5%                    |
| Unemployment Insurance                                 |                | 3501-3502    | 172.00              | 172.00                              | 43.61               | 173.00                    | (1.00)                     | -0.6%                   |
| Workers' Compensation                                  |                | 3601-3602    | 12,398.00           | 12,398.00                           | 3,135.07            | 12,349.00                 | 49.00                      | 0.4%                    |
| 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%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>155,276.00</b>   | <b>155,276.00</b>                   | <b>33,965.97</b>    | <b>151,075.00</b>         | <b>4,201.00</b>            | <b>2.7%</b>             |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| 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           | 15,000.00                           | 6,460.99            | 31,479.00                 | (16,479.00)                | -109.9%                 |
| Noncapitalized Equipment                               |                | 4400         | 0.00                | 0.00                                | 15,759.29           | 19,581.00                 | (19,581.00)                | New                     |
| Food   |                | 4700         | 275,000.00          | 275,000.00                          | 54,249.30           | 296,000.00                | (21,000.00)                | -7.6%                   |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>290,000.00</b>   | <b>290,000.00</b>                   | <b>76,469.58</b>    | <b>347,060.00</b>         | <b>(57,060.00)</b>         | <b>-19.7%</b>           |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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                            | 561.61              | 3,300.00                  | 0.00                       | 0.0%                    |
| Dues and Memberships  |                | 5300         | 200.00              | 200.00                              | 122.00              | 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                           | 4,353.07            | 11,500.00                 | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | 15,000.00           | 15,000.00                           | 5,036.68            | 15,000.00                 | 0.00                       | 0.0%                    |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 34,000.00           | 34,000.00                           | 0.00                | 34,000.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | 34,000.00           | 34,000.00                           | 0.00                | 34,000.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 839,352.00          | 839,352.00                          | 204,290.78          | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>INTERFUND TRANSFERS</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                       |                |              | <b>20,000.00</b>    | <b>20,000.00</b>                    | <b>0.00</b>         | <b>20,000.00</b>          | <b>0.00</b>                | <b>0.0%</b>             |
| <b>INTERFUND TRANSFERS OUT</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers Out                       |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                      |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER SOURCES/USES</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>(c) TOTAL, SOURCES</b>                                      |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b> |                |              | <b>20,000.00</b>    | <b>20,000.00</b>                    | <b>0.00</b>         | <b>20,000.00</b>          |                            |                         |

Millbrae Elementary  
San Mateo County

First Interim  
Cafeteria Special Revenue Fund  
Exhibit: Restricted Balance Detail

41 68973 0000000  
Form 13I

| <b>Resource</b>           | <b>Description</b>   | <b>2018/19<br/>Projected Year Totals</b> |
|---------------------------|--|--|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School | 120,275.69                               |
| 5320                      | Child Nutrition: Child Care Food Program (CCFP) Claims-Cer   | 4,506.32                                 |
| Total, Restricted Balance |  | <u>124,782.01</u>                        |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                                    | 248.93                 | 500.00                          | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 500.00                 | 500.00                                    | 248.93                 | 500.00                          |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                                    | 0.00                   | 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,<br>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                                    | 0.00                   | 500.00                          |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | 0.00                                      | 248.93                 | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                | 0.00                                | 248.93              | 0.00                      |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| 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           | 51,184.11                 |                            |                         |
| 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           | 51,184.11                 |                            |                         |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 500.00                 | 500.00                                    | 248.93                 | 500.00                          | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 500.00                 | 500.00                                    | 248.93                 | 500.00                          | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 500.00                 | 500.00                                    | 248.93                 | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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                              | 0.00                | 500.00                    | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | 500.00              | 500.00                              | 0.00                | 500.00                    | 0.00                       | 0.0%                    |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| Other Transfers Out   |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                | 0.00                                | 0.00                | 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%                    |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                         |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 500.00              | 500.00                              | 0.00                | 500.00                    |                            |                         |

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

Millbrae Elementary  
San Mateo County

First Interim  
Foundation Special Revenue Fund  
Exhibit: Restricted Balance Detail

41 68973 0000000  
Form 19I

| <b>Resource</b>           | <b>Description</b>     | <b>2018/19<br/>Projected Year Totals</b> |
|---------------------------|------------------------|--|
| 9010                      | Other Restricted Local | 51,184.11                                |
| Total, Restricted Balance |                        | <u>51,184.11</u>                         |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                                 | 9,679.07               | 20,000.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 20,000.00              | 20,000.00                                 | 9,679.07               | 20,000.00                       |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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,<br>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                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 20,000.00              | 20,000.00                                 | 9,679.07               | 20,000.00                       |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 20,000.00              | 20,000.00                                 | 9,679.07               | 20,000.00                       |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                              |                        | 2,010,177.11                    |                                  |                                  |
| 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 Commitments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9780         | 82,611.19              | 82,611.19                                 |                        | 82,611.19                       |                                  |                                  |
| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>OTHER LOCAL REVENUE</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Interest   |                | 8660         | 20,000.00           | 20,000.00                           | 9,679.07            | 20,000.00                 | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments           |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                  |                |              | 20,000.00           | 20,000.00                           | 9,679.07            | 20,000.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, REVENUES</b>   |                |              | 20,000.00           | 20,000.00                           | 9,679.07            | 20,000.00                 |                            |                         |
| <b>INTERFUND TRANSFERS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| To: General Fund/CSSF  |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To: State School Building Fund/<br>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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Other Sources  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers from Funds of Lapsed/Reorganized LEAs                    |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(c) TOTAL, SOURCES</b>  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs                    |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(d) TOTAL, USES</b>   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

Millbrae Elementary  
San Mateo County

First Interim  
Special Reserve Fund for Postemployment Benefits  
Exhibit: Restricted Balance Detail

41 68973 0000000  
Form 201

| <b>Resource</b>           | <b>Description</b>     | <b>2018/19<br/>Projected Year Totals</b> |
|---------------------------|------------------------|--|
| 9010                      | Other Restricted Local | 1,927,565.92                             |
| Total, Restricted Balance |                        | <u>1,927,565.92</u>                      |

| 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) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 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                          | 31,938.02           | 287,000.00                | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                         | 287,000.00          | 287,000.00                          | 31,938.02           | 287,000.00                |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 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                                | 528.00              | 19,000.00                 | (19,000.00)                | New                     |
| 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,<br>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                                | 528.00              | 19,000.00                 |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 287,000.00          | 287,000.00                          | 31,410.02           | 268,000.00                |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 287,000.00             | 287,000.00                                | 31,410.02              | 268,000.00                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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           | 1,273,814.06                              |                        | 1,254,814.06                    |                                  |                                  |
| 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           | 1,031,814.06                              |                        | 1,012,814.06                    |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Restricted Levies<br>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<br>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<br>Not Subject to LCFF Deduction |                | 8625         | 242,000.00             | 242,000.00                                | 0.00                   | 242,000.00                      | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-LCFF Taxes       |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Sales<br>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                                  | 4,809.82               | 5,000.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Fees and Contracts<br>Mitigation/Developer Fees                |                | 8681         | 40,000.00              | 40,000.00                                 | 27,128.20              | 40,000.00                       | 0.00                             | 0.0%                             |
| Other Local Revenue<br>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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | <b>287,000.00</b>      | <b>287,000.00</b>                         | <b>31,938.02</b>       | <b>287,000.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>   |                |              | <b>287,000.00</b>      | <b>287,000.00</b>                         | <b>31,938.02</b>       | <b>287,000.00</b>               |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Certificated Salaries                                 |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                   | 0.00                                      | 528.00                 | 19,000.00                       | (19,000.00)                      | New                              |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 0.00                   | 0.00                                      | 528.00                 | 19,000.00                       | (19,000.00)                      | New                              |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>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%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Transfers Out  |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 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%                             |
| <b>TOTAL EXPENDITURES</b>  |                |              | 0.00                   | 0.00                                      | 528.00                 | 19,000.00                       |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>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%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

Millbrae Elementary  
San Mateo County

First Interim  
Capital Facilities Fund  
Exhibit: Restricted Balance Detail

41 68973 0000000  
Form 25I

| <b>Resource</b>           | <b>Description</b>     | <b>2018/19<br/>Projected Year Totals</b> |
|---------------------------|------------------------|--|
| 9010                      | Other Restricted Local | 242,000.00                               |
| Total, Restricted Balance |                        | <u>242,000.00</u>                        |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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             | 300,000.00                                | 60,570.05              | 305,000.00                      | 5,000.00                         | 1.7%                             |
| 5) TOTAL, REVENUES  |                |                         | 300,000.00             | 300,000.00                                | 60,570.05              | 305,000.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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              | 13,000.00                                 | 39,209.11              | 41,000.00                       | (28,000.00)                      | -215.4%                          |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 97,400.00              | 97,400.00                                 | 18,398.71              | 119,300.00                      | (21,900.00)                      | -22.5%                           |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 226,486.55             | 303,521.00                      | (303,521.00)                     | New                              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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             | 110,400.00                                | 284,094.37             | 463,821.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 189,600.00             | 189,600.00                                | (223,524.32)           | (158,821.00)                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                   | 91,318.00                       | 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  |                |                         | (91,318.00)            | (91,318.00)                               | 0.00                   | (91,318.00)                     |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 98,282.00              | 98,282.00                                 | (223,524.32)           | (250,139.00)                    |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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          | 12,536,787.69                             |                        | 12,188,366.69                   |                                  |                                  |
| 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          | 12,536,787.57                             |                        | 12,188,366.57                   |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Local Revenue  |                |              |                        |   |                        |                                 |                                  |                                  |
| Community Redevelopment Funds<br>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             | 120,000.00                                | 60,570.05              | 125,000.00                      | 5,000.00                         | 4.2%                             |
| 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 300,000.00             | 300,000.00                                | 60,570.05              | 305,000.00                      | 5,000.00                         | 1.7%                             |
| <b>TOTAL, REVENUES</b>   |                |              | 300,000.00             | 300,000.00                                | 60,570.05              | 305,000.00                      |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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              | 13,000.00                                 | 17,583.36              | 19,000.00                       | (6,000.00)                       | -46.2%                           |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                   | 0.00                                      | 21,625.75              | 22,000.00                       | (22,000.00)                      | New                              |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 13,000.00              | 13,000.00                                 | 39,209.11              | 41,000.00                       | (28,000.00)                      | -215.4%                          |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                  | 5,694.78               | 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              | 94,000.00                                 | 12,703.93              | 115,900.00                      | (21,900.00)                      | -23.3%                           |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 97,400.00              | 97,400.00                                 | 18,398.71              | 119,300.00                      | (21,900.00)                      | -22.5%                           |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Land Improvements  |                | 6170         | 0.00                   | 0.00                                      | 165,041.95             | 202,000.00                      | (202,000.00)                     | New                              |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                   | 0.00                                      | 61,444.60              | 61,500.00                       | (61,500.00)                      | New                              |
| Books and Media for New School Libraries<br>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                   | 40,021.00                       | (40,021.00)                      | New                              |
| Equipment Replacement  |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>226,486.55</b>      | <b>303,521.00</b>               | <b>(303,521.00)</b>              | <b>New</b>                       |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL EXPENDITURES</b>  |                |              | <b>110,400.00</b>      | <b>110,400.00</b>                         | <b>284,094.37</b>      | <b>463,821.00</b>               |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| To: General Fund/CSSF  |                | 7612         | 91,318.00              | 91,318.00                                 | 0.00                   | 91,318.00                       | 0.00                             | 0.0%                             |
| To: State School Building Fund/<br>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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | 91,318.00              | 91,318.00                                 | 0.00                   | 91,318.00                       | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>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  |                | 8971         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Certificates of Participation                        |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Capital Leases                                       |                | 8973         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Lease Revenue Bonds                                  |                | 8979         | 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%                             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(d) TOTAL, USES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | (91,318.00)            | (91,318.00)                               | 0.00                   | (91,318.00)                     |                                  |                                  |

Millbrae Elementary  
San Mateo County

First Interim  
Special Reserve Fund for Capital Outlay Projects  
Exhibit: Restricted Balance Detail

41 68973 0000000  
Form 40I

| <b>Resource</b>           | <b>Description</b>     | <b>2018/19<br/>Projected Year Totals</b> |
|---------------------------|------------------------|--|
| 9010                      | Other Restricted Local | 0.12                                     |
| Total, Restricted Balance |                        | <u>0.12</u>                              |

| 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>A. DISTRICT</b>  |  |  |  |  |                             |  |
| <b>1. Total District Regular ADA</b><br>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%                                     |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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%                                     |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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%                                     |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>  | 2,361.77                                 | 2,361.77   | 2,310.84   | 2,361.77                                       | 0.00                        | 0%                                     |
| <b>5. District Funded County Program ADA</b>  |  |  |  |  |                             |  |
| 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%                                     |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>  | 1.94                                     | 1.94   | 1.94   | 1.94   | 0.00                        | 0%                                     |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>  | 2,363.71                                 | 2,363.71   | 2,312.78   | 2,363.71                                       | 0.00                        | 0%                                     |
| <b>7. Adults in Correctional Facilities</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>   |  |  |  |  |                             |  |

| 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>B. COUNTY OFFICE OF EDUCATION</b>   |  |  |  |  |                             |  |
| <b>1. County Program Alternative Education ADA</b>   |  |  |  |  |                             |  |
| 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%                                     |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>2. District Funded County Program ADA</b>   |  |  |  |  |                             |  |
| 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%                                     |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>4. Adults in Correctional Facilities</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>5. County Operations Grant ADA</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                |  |  |  |  |                             |  |

| 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>C. CHARTER SCHOOL ADA</b>  |  |  |  |  |                             |  |
| 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<br>Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA |  |  |  |  |                             |  |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |  |  |  |  |                             |  |
| <b>1. Total Charter School Regular ADA</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>2. Charter School County Program Alternative Education ADA</b>   |  |  |  |  |                             |  |
| 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%                                     |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>3. Charter School Funded County Program ADA</b>  |  |  |  |  |                             |  |
| 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%                                     |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |  |  |  |  |                             |  |
| <b>5. Total Charter School Regular ADA</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>6. Charter School County Program Alternative Education ADA</b>   |  |  |  |  |                             |  |
| 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%                                     |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>7. Charter School Funded County Program ADA</b>  |  |  |  |  |                             |  |
| 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%                                     |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>  | 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): |              |              |              |              |                |                |              |                |
| <b>A. BEGINNING CASH</b>                                  |                                |  | 5,378,082.49 | 5,959,349.59 | 6,845,646.92 | 6,888,823.13 | 7,016,529.92   | 5,047,450.32   | 3,176,315.99 | 3,275,342.06   |
| <b>B. RECEIPTS</b>  |                                |  |              |              |              |              |                |                |              |                |
| LCFF/Revenue Limit Sources                                |                                |  |              |              |              |              |                |                |              |                |
| Principal Apportionment                                   | 8010-8019                      |  | 1,188,976.00 | 1,188,976.00 | 2,051,183.00 | 1,188,936.00 |                | 792,703.75     | 574,105.95   | 556,309.36     |
| Property Taxes  | 8020-8079                      |  | (23,646.88)  | 109,972.48   | 30,415.27    | 758,129.87   |                | (1,035,990.99) | 920,092.48   | 509,080.29     |
| Miscellaneous Funds                                       | 8080-8099                      |  | 12,518.91    |              | 0.00         | 0.00         |                |                | 535,898.70   | 0.00           |
| Federal Revenue   | 8100-8299                      |  | 4,840.14     |              | 3,352.20     | 41,856.39    | 37,283.00      | 87,969.18      | 123,888.55   | 52,581.72      |
| Other State Revenue                                       | 8300-8599                      |  | 0.00         | (6,194.22)   | 20,564.65    | 74,725.61    |                | 155,053.46     | 127,105.76   | 0.00           |
| Other Local Revenue                                       | 8600-8799                      |  | 34,877.66    | 617,338.27   | 356,857.65   | 71,343.19    | 70,524.20      | 375,616.93     | 74,838.83    | 41,807.33      |
| Interfund Transfers In                                    | 8910-8929                      |  |              |              |              |              |                |                |              |                |
| All Other Financing Sources                               | 8930-8979                      |  |              |              |              | 0.00         |                |                |              |                |
| <b>TOTAL RECEIPTS</b>                                     |                                |  | 1,217,565.83 | 1,910,092.53 | 2,462,372.77 | 2,134,991.06 | 107,807.20     | 375,352.33     | 2,355,930.27 | 1,159,778.70   |
| <b>C. DISBURSEMENTS</b>                                   |                                |  |              |              |              |              |                |                |              |                |
| Certificated Salaries                                     | 1000-1999                      |  | 50,807.92    | 128,616.91   | 1,166,321.54 | 1,184,030.02 | 1,202,005.73   | 1,178,641.27   | 1,163,671.21 | 1,162,965.37   |
| Classified Salaries                                       | 2000-2999                      |  | 159,372.04   | 185,675.27   | 321,916.82   | 289,961.10   | 290,144.04     | 281,439.04     | 280,421.64   | 279,217.22     |
| Employee Benefits   | 3000-3999                      |  | 103,571.58   | 128,231.43   | 484,083.65   | 479,904.55   | 469,654.71     | 458,285.81     | 465,827.49   | 456,625.48     |
| Books and Supplies  | 4000-4999                      |  | 5,720.59     | 139,744.81   | 30,395.38    | 50,047.07    | 70,585.19      | (11,750.99)    | 48,939.89    | 90,673.61      |
| Services  | 5000-5999                      |  | 233,920.98   | 117,949.93   | 69,840.00    | 176,911.20   | 140,398.88     | 128,247.37     | 245,524.19   | 183,965.60     |
| Capital Outlay  | 6000-6599                      |  | 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       | 213,496.65     |              | 35,011.10      |
| Interfund Transfers Out                                   | 7600-7629                      |  |              |              |              |              |                |                |              |                |
| All Other Financing Uses                                  | 7630-7699                      |  |              |              |              |              |                |                |              |                |
| <b>TOTAL DISBURSEMENTS</b>                                |                                |  | 555,282.75   | 708,188.55   | 2,087,960.67 | 2,103,319.04 | 2,175,332.06   | 2,248,359.15   | 2,204,384.42 | 2,208,458.38   |
| <b>D. BALANCE SHEET ITEMS</b>                             |                                |  |              |              |              |              |                |                |              |                |
| <u>Assets and Deferred Outflows</u>                       |                                |  |              |              |              |              |                |                |              |                |
| 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    | 11,496.25      | 54,392.27      |              |                |
| 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                           |  |              |              |              |              |                |                |              |                |
| <b>SUBTOTAL</b>   |                                | 552,336.71                                       | 174,240.71   | 35,068.82    | 249,795.05   | 24,843.61    | 11,496.25      | 54,392.27      | 0.00         | 0.00           |
| <u>Liabilities and Deferred Inflows</u>                   |                                |  |              |              |              |              |                |                |              |                |
| Accounts Payable  | 9500-9599                      | (1,025,730.34)                                   | 255,256.69   | 350,675.47   | 315,339.46   | (71,191.16)  | (86,949.01)    | 52,519.78      | 52,519.78    | 52,519.78      |
| 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                           |  |              |              |              |              |                |                |              |                |
| <b>SUBTOTAL</b>   |                                | (1,291,421.82)                                   | 255,256.69   | 350,675.47   | 581,030.94   | (71,191.16)  | (86,949.01)    | 52,519.78      | 52,519.78    | 52,519.78      |
| <u>Nonoperating</u>                                       |                                |  |              |              |              |              |                |                |              |                |
| Suspense Clearing   | 9910                           |  |              |              |              |              |                |                |              |                |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |                                | 1,843,758.53                                     | (81,015.98)  | (315,606.65) | (331,235.89) | 96,034.77    | 98,445.26      | 1,872.49       | (52,519.78)  | (52,519.78)    |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |                                |  | 581,267.10   | 886,297.33   | 43,176.21    | 127,706.79   | (1,969,079.60) | (1,871,134.33) | 99,026.07    | (1,101,199.46) |
| <b>F. ENDING CASH (A + E)</b>                             |                                |  | 5,959,349.59 | 6,845,646.92 | 6,888,823.13 | 7,016,529.92 | 5,047,450.32   | 3,176,315.99   | 3,275,342.06 | 2,174,142.60   |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |                                |  |              |              |              |              |                |                |              |                |

|   | Object    | March               | April               | May                   | June                | Accruals            | Adjustments | TOTAL                | BUDGET               |
|---|-----------|---------------------|---------------------|-----------------------|---------------------|---------------------|-------------|----------------------|----------------------|
| ACTUALS THROUGH THE MONTH OF                              |           |                     |                     |                       |                     |                     |             |                      |                      |
| (Enter Month Name):                                       |           |                     |                     |                       |                     |                     |             |                      |                      |
| OCT   |           |                     |                     |                       |                     |                     |             |                      |                      |
| <b>A. BEGINNING CASH</b>                                  |           |                     |                     |                       |                     |                     |             |                      |                      |
|   |           | 2,174,142.60        | 2,081,212.19        | 6,415,076.90          | 5,149,820.45        |                     |             |                      |                      |
| <b>B. RECEIPTS</b>  |           |                     |                     |                       |                     |                     |             |                      |                      |
| LCFF/Revenue Limit Sources                                |           |                     |                     |                       |                     |                     |             |                      |                      |
| Principal Apportionment                                   | 8010-8019 | 1,349,013.11        | 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            | 759,597.26          | 0.00                |             | 8,798,206.00         | 8,798,206.00         |
| Miscellaneous Funds                                       | 8080-8099 | 0.00                | 0.00                | 523,379.79            | 0.00                | 119,088.60          |             | 1,190,886.00         | 1,190,886.00         |
| Federal Revenue   | 8100-8299 | 95,524.30           | 102,132.28          | 7,005.72              | 61,803.40           | 167,292.12          |             | 785,529.00           | 785,529.00           |
| Other State Revenue                                       | 8300-8599 | 0.00                | 282,652.42          | 275,054.48            | 1,125,124.91        | 65,542.93           |             | 2,119,630.00         | 2,119,630.00         |
| Other Local Revenue                                       | 8600-8799 | 79,998.84           | 251,038.40          | 62,637.86             | 162,500.84          |                     |             | 2,199,380.00         | 2,199,380.00         |
| Interfund Transfers In                                    | 8910-8929 |                     |                     |                       | 91,318.00           |                     |             | 91,318.00            | 91,318.00            |
| All Other Financing Sources                               | 8930-8979 |                     |                     |                       |                     |                     |             | 0.00                 | 0.00                 |
| <b>TOTAL RECEIPTS</b>                                     |           | <b>2,352,300.69</b> | <b>7,006,978.60</b> | <b>1,552,332.85</b>   | <b>3,549,357.52</b> | <b>351,923.65</b>   | <b>0.00</b> | <b>26,536,784.00</b> | <b>26,536,784.00</b> |
| <b>C. DISBURSEMENTS</b>                                   |           |                     |                     |                       |                     |                     |             |                      |                      |
| Certificated Salaries                                     | 1000-1999 | 1,159,483.01        | 1,298,021.87        | 1,181,401.23          | 1,295,190.05        | 47,833.87           |             | 12,218,990.00        | 12,218,990.00        |
| Classified Salaries                                       | 2000-2999 | 283,891.63          | 291,402.69          | 286,777.77            | 300,312.48          | 98,278.26           |             | 3,348,810.00         | 3,348,810.00         |
| Employee Benefits   | 3000-3999 | 470,121.10          | 511,055.66          | 452,425.80            | 1,768,564.07        | 28,597.67           |             | 6,276,949.00         | 6,276,949.00         |
| Books and Supplies  | 4000-4999 | 41,145.44           | 248,753.17          | 179,665.73            | 229,450.48          | 139,702.63          |             | 1,263,073.00         | 1,263,073.00         |
| Services  | 5000-5999 | 214,734.84          | 193,720.36          | 194,612.92            | 204,753.13          | 169,709.60          |             | 2,274,289.00         | 2,274,289.00         |
| Capital Outlay  | 6000-6599 | 0.00                | 0.00                | 519,163.00            | 0.00                | 0.00                |             | 519,163.00           | 519,163.00           |
| Other Outgo   | 7000-7499 | 223,335.30          | 77,640.37           | 3,542.85              | 145,417.38          | 233,694.62          |             | 882,410.00           | 882,410.00           |
| Interfund Transfers Out                                   | 7600-7629 |                     |                     |                       | 20,000.00           |                     |             | 20,000.00            | 20,000.00            |
| All Other Financing Uses                                  | 7630-7699 |                     |                     |                       |                     |                     |             | 0.00                 | 0.00                 |
| <b>TOTAL DISBURSEMENTS</b>                                |           | <b>2,392,711.32</b> | <b>2,620,594.12</b> | <b>2,817,589.30</b>   | <b>3,963,687.59</b> | <b>717,816.65</b>   | <b>0.00</b> | <b>26,803,684.00</b> | <b>26,803,684.00</b> |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |                     |                     |                       |                     |                     |             |                      |                      |
| <u>Assets and Deferred Outflows</u>                       |           |                     |                     |                       |                     |                     |             |                      |                      |
| Cash Not In Treasury                                      | 9111-9199 |                     |                     |                       |                     |                     |             | 0.00                 |                      |
| Accounts Receivable                                       | 9200-9299 |                     |                     |                       |                     | (351,923.65)        |             | 65,900.52            |                      |
| 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                 |                      |
| <b>SUBTOTAL</b>   |           | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>         | <b>(351,923.65)</b> | <b>0.00</b> | <b>197,913.06</b>    |                      |
| <u>Liabilities and Deferred Inflows</u>                   |           |                     |                     |                       |                     |                     |             |                      |                      |
| Accounts Payable  | 9500-9599 | 52,519.78           | 52,519.77           |                       |                     | (717,816.65)        |             | 307,913.69           |                      |
| Due To Other Funds  | 9610      |                     |                     |                       |                     |                     |             | 2,118.50             |                      |
| Current Loans   | 9640      |                     |                     |                       |                     |                     |             | 0.00                 |                      |
| Unearned Revenues   | 9650      |                     |                     |                       |                     |                     |             | 263,572.98           |                      |
| Deferred Inflows of Resources                             | 9690      |                     |                     |                       |                     |                     |             | 0.00                 |                      |
| <b>SUBTOTAL</b>   |           | <b>52,519.78</b>    | <b>52,519.77</b>    | <b>0.00</b>           | <b>0.00</b>         | <b>(717,816.65)</b> | <b>0.00</b> | <b>573,605.17</b>    |                      |
| <u>Nonoperating</u>                                       |           |                     |                     |                       |                     |                     |             |                      |                      |
| Suspense Clearing   | 9910      |                     |                     |                       |                     |                     |             | 0.00                 |                      |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |           | <b>(52,519.78)</b>  | <b>(52,519.77)</b>  | <b>0.00</b>           | <b>0.00</b>         | <b>365,893.00</b>   | <b>0.00</b> | <b>(375,692.11)</b>  |                      |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           |                     |                     |                       |                     |                     |             |                      |                      |
|   |           | <b>(92,930.41)</b>  | <b>4,333,864.71</b> | <b>(1,265,256.45)</b> | <b>(414,330.07)</b> | <b>0.00</b>         | <b>0.00</b> | <b>(642,592.11)</b>  | <b>(266,900.00)</b>  |
| <b>F. ENDING CASH (A + E)</b>                             |           |                     |                     |                       |                     |                     |             |                      |                      |
|   |           | <b>2,081,212.19</b> | <b>6,415,076.90</b> | <b>5,149,820.45</b>   | <b>4,735,490.38</b> |                     |             |                      |                      |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |                     |                     |                       |                     |                     |             |                      |                      |
|   |           |                     |                     |                       |                     |                     |             | <b>4,735,490.38</b>  |                      |

| Object   | Beginning Balances (Ref. Only) | July   | August       | September    | October      | November     | December       | January      | February     |                |
|--|--------------------------------|--|--------------|--------------|--------------|--------------|----------------|--------------|--------------|----------------|
|  |                                | ACTUALS THROUGH THE MONTH OF (Enter Month Name): |              |              |              |              |                |              |              |                |
| A. BEGINNING CASH                                  |                                |  | 4,735,490.38 | 5,797,403.38 | 7,182,389.11 | 7,000,185.34 | 6,735,877.45   | 4,663,263.08 | 6,842,030.50 | 6,127,240.81   |
| B. RECEIPTS  |                                |  |              |              |              |              |                |              |              |                |
| LCFF/Revenue Limit Sources                         |                                |  |              |              |              |              |                |              |              |                |
| Principal Apportionment                            | 8010-8019                      |  | 1,716,687.45 | 1,716,687.45 | 1,716,687.45 | 1,716,687.45 | 0.00           | 0.00         | 686,674.98   | 778,231.64     |
| 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           | 0.00         | 530,265.15   | 0.00           |
| Federal Revenue                                    | 8100-8299                      |  | 4,140.43     | 0.00         | 2,867.59     | 35,805.42    | 31,893.18      | 75,251.92    | 105,978.60   | 44,980.24      |
| Other State Revenue                                | 8300-8599                      |  | 0.00         | (4,897.44)   | 16,259.39    | 59,081.61    | 0.00           | 122,592.62   | 100,495.84   | 0.00           |
| Other Local Revenue                                | 8600-8799                      |  | 25,907.32    | 458,562.39   | 265,075.90   | 52,994.13    | 52,385.78      | 279,010.40   | 55,590.71    | 31,054.72      |
| 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                                     |                                |  | 1,759,122.51 | 2,170,352.40 | 2,000,890.33 | 1,864,568.61 | 84,278.96      | 4,436,047.64 | 1,479,005.28 | 854,266.60     |
| C. DISBURSEMENTS                                   |                                |  |              |              |              |              |                |              |              |                |
| Certificated Salaries                              | 1000-1999                      |  | 51,013.00    | 129,136.06   | 1,171,029.31 | 1,188,809.27 | 1,206,857.53   | 1,183,398.77 | 1,168,368.28 | 1,167,659.59   |
| Classified Salaries                                | 2000-2999                      |  | 166,599.39   | 194,095.45   | 336,515.41   | 303,110.53   | 303,301.77     | 294,202.00   | 293,138.46   | 291,879.43     |
| Employee Benefits                                  | 3000-3999                      |  | 111,504.42   | 138,053.03   | 521,160.96   | 516,661.78   | 505,626.87     | 493,387.20   | 501,506.51   | 491,599.70     |
| Books and Supplies                                 | 4000-4999                      |  | 2,293.91     | 56,036.53    | 12,188.30    | 20,068.47    | 28,304.09      | (4,712.05)   | 19,624.50    | 36,359.38      |
| Services   | 5000-5999                      |  | 201,178.16   | 101,440.02   | 60,064.23    | 152,148.26   | 120,746.71     | 110,296.09   | 211,157.22   | 158,215.23     |
| Capital Outlay                                     | 6000-6599                      |  | 0.00         | 0.00         | 0.00         | 0.00         | 0.00           | 0.00         | 0.00         | 0.00           |
| Other Outgo  | 7000-7499                      |  | 1,942.06     | 8,191.32     | 15,830.62    | (79,685.98)  | 2,614.08       | 219,419.76   |              | 35,982.43      |
| 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                                |                                |  | 534,530.94   | 626,952.41   | 2,116,788.83 | 2,101,112.33 | 2,167,451.05   | 2,295,991.77 | 2,193,794.97 | 2,181,695.76   |
| D. BALANCE SHEET ITEMS                             |                                |  |              |              |              |              |                |              |              |                |
| <u>Assets and Deferred Outflows</u>                |                                |  |              |              |              |              |                |              |              |                |
| Cash Not In Treasury                               | 9111-9199                      | 2,500.00   | 0.00         | 0.00         | 0.00         | 0.00         |                |              |              |                |
| Accounts Receivable                                | 9200-9299                      | 351,923.65                                       | 147,807.94   | 31,673.14    | 102,057.87   | 21,115.43    | 10,557.72      | 38,711.55    |              |                |
| Due From Other Funds                               | 9310                           |  |              |              |              |              |                |              |              |                |
| Stores   | 9320                           |  |              |              |              |              |                |              |              |                |
| Prepaid Expenditures                               | 9330                           |  |              |              |              |              |                |              |              |                |
| Other Current Assets                               | 9340                           |  |              |              |              |              |                |              |              |                |
| Deferred Outflows of Resources                     | 9490                           |  |              |              |              |              |                |              |              |                |
| SUBTOTAL   |                                | 354,423.65                                       | 147,807.94   | 31,673.14    | 102,057.87   | 21,115.43    | 10,557.72      | 38,711.55    | 0.00         | 0.00           |
| <u>Liabilities and Deferred Inflows</u>            |                                |  |              |              |              |              |                |              |              |                |
| Accounts Payable                                   | 9500-9599                      | (717,816.65)                                     | 310,486.51   | 190,087.40   | 168,363.14   | 48,879.60    | 0.00           | 0.00         |              |                |
| Due To Other Funds                                 | 9610                           |  |              |              |              |              |                |              |              |                |
| Current Loans                                      | 9640                           |  |              |              |              |              |                |              |              |                |
| Unearned Revenues                                  | 9650                           |  |              |              |              |              |                |              |              |                |
| Deferred Inflows of Resources                      | 9690                           |  |              |              |              |              |                |              |              |                |
| SUBTOTAL   |                                | (717,816.65)                                     | 310,486.51   | 190,087.40   | 168,363.14   | 48,879.60    | 0.00           | 0.00         | 0.00         | 0.00           |
| <u>Nonoperating</u>                                |                                |  |              |              |              |              |                |              |              |                |
| Suspense Clearing                                  | 9910                           |  |              |              |              |              |                |              |              |                |
| TOTAL BALANCE SHEET ITEMS                          |                                | 1,072,240.30                                     | (162,678.57) | (158,414.26) | (66,305.27)  | (27,764.17)  | 10,557.72      | 38,711.55    | 0.00         | 0.00           |
| E. NET INCREASE/DECREASE (B - C + D)               |                                |  | 1,061,913.00 | 1,384,985.73 | (182,203.77) | (264,307.89) | (2,072,614.37) | 2,178,767.42 | (714,789.69) | (1,327,429.16) |
| F. ENDING CASH (A + E)                             |                                |  | 5,797,403.38 | 7,182,389.11 | 7,000,185.34 | 6,735,877.45 | 4,663,263.08   | 6,842,030.50 | 6,127,240.81 | 4,799,811.65   |
| 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):                                       |           |                     |                     |                     |                     |                     |             |                      |                      |
| OCT   |           |                     |                     |                     |                     |                     |             |                      |                      |
| <b>A. BEGINNING CASH</b>                                  |           |                     |                     |                     |                     |                     |             |                      |                      |
|   |           | 4,799,811.65        | 3,321,415.79        | 6,051,934.31        | 5,401,946.72        |                     |             |                      |                      |
| <b>B. RECEIPTS</b>  |           |                     |                     |                     |                     |                     |             |                      |                      |
| LCFF/Revenue Limit Sources                                |           |                     |                     |                     |                     |                     |             |                      |                      |
| Principal Apportionment                                   | 8010-8019 | 778,231.64          | 778,231.64          | 778,231.64          | 778,231.66          | 0.00                |             | 11,444,583.00        | 11,444,583.00        |
| 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                | 0.00                | 517,877.84          | 0.00                | 117,836.70          |             | 1,178,367.00         | 1,178,367.00         |
| Federal Revenue   | 8100-8299 | 81,714.83           | 87,367.53           | 5,992.94            | 52,868.79           | 143,107.53          |             | 671,969.00           | 671,969.00           |
| Other State Revenue                                       | 8300-8599 | 0.00                | 223,478.41          | 217,471.12          | 889,577.10          | 51,821.35           |             | 1,675,880.00         | 1,675,880.00         |
| Other Local Revenue                                       | 8600-8799 | 59,423.59           | 186,472.75          | 46,527.76           | 120,706.55          |                     |             | 1,633,712.00         | 1,633,712.00         |
| Interfund Transfers In                                    | 8910-8929 | 0.00                | 0.00                | 0.00                | 86,298.00           |                     |             | 86,298.00            | 86,298.00            |
| All Other Financing Sources                               | 8930-8979 | 0.00                | 0.00                | 0.00                | 0.00                |                     |             | 0.00                 | 0.00                 |
| <b>TOTAL RECEIPTS</b>                                     |           | <b>919,370.06</b>   | <b>5,234,743.03</b> | <b>1,566,101.30</b> | <b>2,807,502.70</b> | <b>312,765.58</b>   | <b>0.00</b> | <b>25,489,015.00</b> | <b>25,489,015.00</b> |
| <b>C. DISBURSEMENTS</b>                                   |           |                     |                     |                     |                     |                     |             |                      |                      |
| Certificated Salaries                                     | 1000-1999 | 1,164,163.18        | 1,303,261.24        | 1,186,169.86        | 1,300,417.98        | 48,026.93           |             | 12,268,311.00        | 12,268,311.00        |
| Classified Salaries                                       | 2000-2999 | 296,765.82          | 304,617.49          | 299,782.84          | 313,931.32          | 102,735.09          |             | 3,500,675.00         | 3,500,675.00         |
| Employee Benefits   | 3000-3999 | 506,128.99          | 550,198.83          | 487,078.35          | 1,904,023.31        | 30,788.05           |             | 6,757,718.00         | 6,757,718.00         |
| Books and Supplies  | 4000-4999 | 16,498.99           | 99,748.00           | 72,044.50           | 92,007.77           | 56,019.61           |             | 506,482.00           | 506,482.00           |
| Services  | 5000-5999 | 184,677.57          | 166,604.58          | 167,372.20          | 176,093.04          | 145,954.69          |             | 1,955,948.00         | 1,955,948.00         |
| Capital Outlay  | 6000-6599 | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |             | 0.00                 | 0.00                 |
| Other Outgo   | 7000-7499 | 229,531.37          | 79,794.37           | 3,641.14            | 149,451.74          | 240,178.09          |             | 906,891.00           | 906,891.00           |
| Interfund Transfers Out                                   | 7600-7629 | 0.00                | 0.00                | 0.00                | 20,000.00           |                     |             | 20,000.00            | 20,000.00            |
| All Other Financing Uses                                  | 7630-7699 | 0.00                | 0.00                | 0.00                |                     |                     |             | 0.00                 | 0.00                 |
| <b>TOTAL DISBURSEMENTS</b>                                |           | <b>2,397,765.92</b> | <b>2,504,224.51</b> | <b>2,216,088.89</b> | <b>3,955,925.16</b> | <b>623,702.46</b>   | <b>0.00</b> | <b>25,916,025.00</b> | <b>25,916,025.00</b> |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |                     |                     |                     |                     |                     |             |                      |                      |
| <u>Assets and Deferred Outflows</u>                       |           |                     |                     |                     |                     |                     |             |                      |                      |
| Cash Not In Treasury                                      | 9111-9199 |                     |                     |                     |                     |                     |             | 0.00                 |                      |
| Accounts Receivable                                       | 9200-9299 |                     |                     |                     |                     | (312,765.58)        |             | 39,158.07            |                      |
| Due From Other Funds                                      | 9310      |                     |                     |                     |                     |                     |             | 0.00                 |                      |
| Stores  | 9320      |                     |                     |                     |                     |                     |             | 0.00                 |                      |
| Prepaid Expenditures                                      | 9330      |                     |                     |                     |                     |                     |             | 0.00                 |                      |
| Other Current Assets                                      | 9340      |                     |                     |                     |                     |                     |             | 0.00                 |                      |
| Deferred Outflows of Resources                            | 9490      |                     |                     |                     |                     |                     |             | 0.00                 |                      |
| <b>SUBTOTAL</b>   |           | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>(312,765.58)</b> | <b>0.00</b> | <b>39,158.07</b>     |                      |
| <u>Liabilities and Deferred Inflows</u>                   |           |                     |                     |                     |                     |                     |             |                      |                      |
| Accounts Payable  | 9500-9599 |                     |                     |                     |                     | (623,702.46)        |             | 94,114.19            |                      |
| Due To Other Funds  | 9610      |                     |                     |                     |                     |                     |             | 0.00                 |                      |
| Current Loans   | 9640      |                     |                     |                     |                     |                     |             | 0.00                 |                      |
| Unearned Revenues   | 9650      |                     |                     |                     |                     |                     |             | 0.00                 |                      |
| Deferred Inflows of Resources                             | 9690      |                     |                     |                     |                     |                     |             | 0.00                 |                      |
| <b>SUBTOTAL</b>   |           | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>(623,702.46)</b> | <b>0.00</b> | <b>94,114.19</b>     |                      |
| <u>Nonoperating</u>                                       |           |                     |                     |                     |                     |                     |             |                      |                      |
| Suspense Clearing   | 9910      |                     |                     |                     |                     |                     |             | 0.00                 |                      |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |           | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>310,936.88</b>   | <b>0.00</b> | <b>(54,956.12)</b>   |                      |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           |                     |                     |                     |                     |                     |             |                      |                      |
|   |           | (1,478,395.86)      | 2,730,518.52        | (649,987.59)        | (1,148,422.46)      | 0.00                | 0.00        | (481,966.12)         | (427,010.00)         |
| <b>F. ENDING CASH (A + E)</b>                             |           |                     |                     |                     |                     |                     |             |                      |                      |
|   |           | 3,321,415.79        | 6,051,934.31        | 5,401,946.72        | 4,253,524.26        |                     |             |                      |                      |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |                     |                     |                     |                     |                     |             |                      |                      |
|   |           |                     |                     |                     |                     |                     |             | 4,253,524.26         |                      |

Millbrae Elementary  
San Mateo County

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

41 68973 0000000  
Form ESMOE

| Section I - Expenditures   | Funds 01, 09, and 62  |                                       |   | 2018-19 Expenditures |
|--|---|---------------------------------------|---|----------------------|
|  | Goals   | Functions                             | Objects                                       |                      |
| A. Total state, federal, and local expenditures (all resources)  | All   | All                                   | 1000-7999                                     | 26,803,684.00        |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All   | All                                   | 1000-7999                                     | 1,309,341.00         |
| C. Less state and local expenditures not allowed for MOE:<br>(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<br>7100-7199   | All except<br>5000-5999               | 6000-6999                                     | 519,163.00           |
| 3. Debt Service  | All   | 9100                                  | 5400-5450,<br>5800, 7430-<br>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                                  | 7699  | 0.00                 |
|  |   | 9200                                  | 7651  |                      |
| 7. Nonagency   | 7100-7199   | All except<br>5000-5999,<br>9000-9999 | 1000-7999                                     | 0.00                 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate<br>costs of services for which tuition is received)     | All   | All                                   | 8710  | 0.00                 |
| 9. Supplemental expenditures made as a result of a<br>Presidentially declared disaster                               | Manually entered. Must not include<br>expenditures in lines B, C1-C8, D1, or<br>D2. |                                       |   |                      |
| 10. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C9)               |   |                                       |   | 639,427.00           |
| D. Plus additional MOE expenditures:   |   |                                       |   |                      |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All   | All                                   | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 | 29,827.00            |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |   |                      |
| E. Total expenditures subject to MOE<br>(Line A minus lines B and C10, plus lines D1 and D2)                         |   |                                       |   | 24,884,743.00        |

Millbrae Elementary  
San Mateo County

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

41 68973 0000000  
Form ESMOE

| <b>Section II - Expenditures Per ADA</b>   |               | <b>2018-19<br/>Annual ADA/<br/>Exps. Per ADA</b> |
|--|---------------|--|
| A. Average Daily Attendance<br>(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)  |               | 10,759.67  |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>   |               |  |
|  | <b>Total</b>  | <b>Per ADA</b>                                   |
| 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)  | 24,884,743.00 | 10,759.67  |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00          | 0.00   |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(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.

Millbrae Elementary  
San Mateo County

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Every Student Succeeds Act Maintenance of Effort Expenditures

41 68973 0000000  
Form ESMOE

| <b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b> |                           |                             |
|--|---------------------------|-----------------------------|
| <b>Description of Adjustments</b>  | <b>Total Expenditures</b> | <b>Expenditures Per ADA</b> |
|  |                           |                             |
|  |                           |                             |
|  |                           |                             |
|  |                           |                             |
|  |                           |                             |
| 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) 20,512,484.00

**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) 4.86%

**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<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 1,093,309.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 306,157.00   |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)  | 14,000.00    |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)   | 0.00         |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 101,161.87   |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(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)  | 1,514,627.87 |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | 32,664.78    |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 1,547,292.65 |

**B. Base Costs**

|   |               |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 16,640,151.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 2,089,782.00  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  | 2,195,954.00  |
| 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,<br>minus Part III, Line A4)  | 433,027.00    |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)   | 0.00          |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>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)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 0.00          |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 1,980,358.13  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(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)   | 24,266,928.13 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

|   |       |
|---|-------|
| (For information only - not for use when claiming/recovering indirect costs)<br>(Line A8 divided by Line B18) | 6.24% |
|---|-------|

**D. Preliminary Proposed Indirect Cost Rate**

|   |       |
|---|-------|
| (For final approved fixed-with-carry-forward rate for use in 2020-21 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )<br>(Line A10 divided by Line B18) | 6.38% |
|---|-------|

**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.

|  |                       |
|--|-----------------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>  | <u>1,514,627.87</u>   |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                       |
| 1. Carry-forward adjustment from the second prior year   | <u>42,000.00</u>      |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any   | <u>0.00</u>           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |                       |
| 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   | <u>32,664.78</u>      |
| 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  | <u>0.00</u>           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | <u>32,664.78</u>      |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |                       |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |                       |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:  | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:   | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:  | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3  | <u>1</u>              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  | <u>32,664.78</u>      |

Millbrae Elementary  
San Mateo County

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

41 68973 0000000  
Form ICR

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

| <b>Fund</b> | <b>Resource</b> | <b>Eligible Expenditures<br/>(Objects 1000-5999<br/>except Object 5100)</b> | <b>Indirect Costs Charged<br/>(Objects 7310 and 7350)</b> | <b>Rate<br/>Used</b> |
|-------------|-----------------|---|---|----------------------|
| 01          | 3010            | 188,927.00  | 11,865.00   | 6.28%                |
| 01          | 4035            | 34,000.00   | 676.00  | 1.99%                |
| 01          | 4201            | 14,345.00   | 814.00  | 5.67%                |
| 01          | 4203            | 92,668.00   | 1,210.00  | 1.31%                |
| 01          | 6010            | 588.00  | 29.00   | 4.93%                |
| 01          | 6690            | 3,234.00  | 203.00  | 6.28%                |
| 01          | 9010            | 1,478,378.00  | 1,095.00  | 0.07%                |
| 13          | 5310            | 796,827.00  | 34,000.00   | 4.27%                |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 20,150,041.00                        | 0.46%                      | 20,242,789.00          | 0.09%                      | 20,260,155.00          |
| 2. Federal Revenues   | 8100-8299            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues   | 8300-8599            | 873,175.00                           | -50.87%                    | 429,000.00             | -1.40%                     | 423,000.00             |
| 4. Other Local Revenues   | 8600-8799            | 636,708.00                           | -22.94%                    | 490,648.00             | 0.00%                      | 490,648.00             |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 91,318.00                            | -5.50%                     | 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            | (3,643,490.00)                       | 7.83%                      | (3,928,902.00)         | -2.74%                     | (3,821,257.00)         |
| 6. Total (Sum lines A1 thru A5c)  |                      | 18,107,752.00                        | -4.35%                     | 17,319,833.00          | 0.66%                      | 17,433,541.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 10,117,621.00          |                            | 10,166,056.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 131,793.00             |                            | 141,462.00             |
| 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            | 10,117,621.00                        | 0.48%                      | 10,166,056.00          | 0.57%                      | 10,224,160.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 2,083,268.00           |                            | 2,129,367.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 46,099.00              |                            | 19,832.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 2,083,268.00                         | 2.21%                      | 2,129,367.00           | 0.93%                      | 2,149,199.00           |
| 3. Employee Benefits  | 3000-3999            | 4,149,941.00                         | 8.31%                      | 4,494,941.00           | 4.63%                      | 4,702,836.00           |
| 4. Books and Supplies   | 4000-4999            | 832,213.00                           | -55.56%                    | 369,805.00             | 0.68%                      | 372,305.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 613,058.00                           | -7.23%                     | 568,723.00             | 14.03%                     | 648,523.00             |
| 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            | (49,892.00)                          | -12.67%                    | (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)   |                      | 17,807,330.00                        | -0.34%                     | 17,746,843.00          | 2.07%                      | 18,114,974.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                                      |                            |                        |                            |                        |
|   |                      | 300,422.00                           |                            | (427,010.00)           |                            | (681,433.00)           |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 4,071,675.06                         |                            | 4,372,097.06           |                            | 3,945,087.06           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 4,372,097.06                         |                            | 3,945,087.06           |                            | 3,263,654.06           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 2,500.00                             |                            | 2,500.00               |                            | 2,500.00               |
| b. Restricted   | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 | 48,197.00                            |                            | 74,495.00              |                            | 95,490.00              |
| d. Assigned   | 9780                 | 1,756,702.00                         |                            | 1,454,834.00           |                            | 907,080.00             |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 804,112.00                           |                            | 777,481.00             |                            | 785,678.00             |
| 2. Unassigned/Unappropriated  | 9790                 | 1,760,586.06                         |                            | 1,635,777.06           |                            | 1,472,906.06           |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | 4,372,097.06                         |                            | 3,945,087.06           |                            | 3,263,654.06           |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 804,112.00                           |                            | 777,481.00             |                            | 785,678.00             |
| c. Unassigned/Unappropriated   | 9790         | 1,760,586.06                         |                            | 1,635,777.06           |                            | 1,472,906.06           |
| (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)   |              |                                      |                            |                        |                            |                        |
|  |              | 2,564,698.06                         |                            | 2,413,258.06           |                            | 2,258,584.06           |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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. |              |                                      |                            |                        |                            |                        |
| Adjustments in Staffing for estimated reduction of 1.0 FTE in 19/20 and 1.0 FTE in 20/21 for staffing projections due to declining enrollment.   |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFE/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            | 785,529.00                           | -14.46%                    | 671,969.00             | 0.00%                      | 671,969.00             |
| 3. Other State Revenues   | 8300-8599            | 1,246,455.00                         | 0.03%                      | 1,246,880.00           | -0.15%                     | 1,245,025.00           |
| 4. Other Local Revenues   | 8600-8799            | 1,562,672.00                         | -26.85%                    | 1,143,064.00           | 1.28%                      | 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            | 3,643,490.00                         | 7.83%                      | 3,928,902.00           | -2.74%                     | 3,821,257.00           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 8,429,032.00                         | -3.08%                     | 8,169,182.00           | -1.16%                     | 8,074,295.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 2,101,369.00           |                            | 2,102,255.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 886.00                 |                            | 38,334.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 2,101,369.00                         | 0.04%                      | 2,102,255.00           | 1.82%                      | 2,140,589.00           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 1,265,542.00           |                            | 1,371,308.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 105,766.00             |                            | 23,838.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 1,265,542.00                         | 8.36%                      | 1,371,308.00           | 1.74%                      | 1,395,146.00           |
| 3. Employee Benefits  | 3000-3999            | 2,127,008.00                         | 6.38%                      | 2,262,777.00           | 3.27%                      | 2,336,818.00           |
| 4. Books and Supplies   | 4000-4999            | 430,860.00                           | -68.28%                    | 136,677.00             | -2.02%                     | 133,913.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 1,661,231.00                         | -16.49%                    | 1,387,225.00           | -3.37%                     | 1,340,435.00           |
| 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 | 875,289.00                           | 2.75%                      | 899,369.00             | -20.19%                    | 717,823.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 15,892.00                            | -39.77%                    | 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%                      |                        |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 8,996,354.00                         | -9.19%                     | 8,169,182.00           | -1.16%                     | 8,074,295.00           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                                      |                            |                        |                            |                        |
|   |                      | (567,322.00)                         |                            | 0.00                   |                            | 0.00                   |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, 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 011)   |                      |                                      |                            |                        |                            |                        |
| 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<br>(Line D3f must agree with line D2)                            |                      | 0.32                                 |                            | 0.32                   |                            | 0.32                   |

| Description   | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 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.

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFE/Revenue Limit Sources   | 8010-8099            | 21,340,927.00                        | 0.38%                      | 21,421,156.00          | 0.08%                      | 21,438,522.00          |
| 2. Federal Revenues   | 8100-8299            | 785,529.00                           | -14.46%                    | 671,969.00             | 0.00%                      | 671,969.00             |
| 3. Other State Revenues   | 8300-8599            | 2,119,630.00                         | -20.94%                    | 1,675,880.00           | -0.47%                     | 1,668,025.00           |
| 4. Other Local Revenues   | 8600-8799            | 2,199,380.00                         | -25.72%                    | 1,633,712.00           | 0.89%                      | 1,648,325.00           |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 91,318.00                            | -5.50%                     | 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)  |                      | 26,536,784.00                        | -3.95%                     | 25,489,015.00          | 0.07%                      | 25,507,836.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 12,218,990.00          |                            | 12,268,311.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 132,679.00             |                            | 179,796.00             |
| 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            | 12,218,990.00                        | 0.40%                      | 12,268,311.00          | 0.79%                      | 12,364,749.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 3,348,810.00           |                            | 3,500,675.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 151,865.00             |                            | 43,670.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 3,348,810.00                         | 4.53%                      | 3,500,675.00           | 1.25%                      | 3,544,345.00           |
| 3. Employee Benefits  | 3000-3999            | 6,276,949.00                         | 7.66%                      | 6,757,718.00           | 4.17%                      | 7,039,654.00           |
| 4. Books and Supplies   | 4000-4999            | 1,263,073.00                         | -59.90%                    | 506,482.00             | -0.05%                     | 506,218.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 2,274,289.00                         | -14.00%                    | 1,955,948.00           | 1.69%                      | 1,988,958.00           |
| 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 | 916,410.00                           | 2.67%                      | 940,891.00             | -19.30%                    | 759,345.00             |
| 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)   |                      | 26,803,684.00                        | -3.31%                     | 25,916,025.00          | 1.05%                      | 26,189,269.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                                      |                            |                        |                            |                        |
|   |                      | (266,900.00)                         |                            | (427,010.00)           |                            | (681,433.00)           |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 4,638,997.38                         |                            | 4,372,097.38           |                            | 3,945,087.38           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 4,372,097.38                         |                            | 3,945,087.38           |                            | 3,263,654.38           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| 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                 | 1,756,702.00                         |                            | 1,454,834.00           |                            | 907,080.00             |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 804,112.00                           |                            | 777,481.00             |                            | 785,678.00             |
| 2. Unassigned/Unappropriated  | 9790                 | 1,760,586.06                         |                            | 1,635,777.06           |                            | 1,472,906.06           |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | 4,372,097.38                         |                            | 3,945,087.38           |                            | 3,263,654.38           |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>  |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 804,112.00                           |                            | 777,481.00             |                            | 785,678.00             |
| c. Unassigned/Unappropriated   | 9790         | 1,760,586.06                         |                            | 1,635,777.06           |                            | 1,472,906.06           |
| 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)  |              | 2,564,698.06                         |                            | 2,413,258.06           |                            | 2,258,584.06           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)   |              | 9.57%                                |                            | 9.31%                  |                            | 8.62%                  |
| <b>F. RECOMMENDED RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 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)  |              | 26,803,684.00                        |                            | 25,916,025.00          |                            | 26,189,269.00          |
| 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)  |              | 26,803,684.00                        |                            | 25,916,025.00          |                            | 26,189,269.00          |
| 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)  |              | 804,110.52                           |                            | 777,480.75             |                            | 785,678.07             |
| 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)   |              | 804,110.52                           |                            | 777,480.75             |                            | 785,678.07             |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)   |              | YES                                  |                            | YES                    |                            | YES                    |

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

| Description  | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|  | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 011 GENERAL FUND                                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 0.00                       | (34,000.00)        |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 91,318.00                        | 20,000.00                         |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 111 ADULT EDUCATION FUND                               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 121 CHILD DEVELOPMENT FUND                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 131 CAFETERIA SPECIAL REVENUE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 34,000.00                  | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 20,000.00                        | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 141 DEFERRED MAINTENANCE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 191 FOUNDATION SPECIAL REVENUE FUND                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 211 BUILDING FUND                                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 251 CAPITAL FACILITIES FUND                            |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 351 COUNTY SCHOOL FACILITIES FUND                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 91,318.00                         |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 511 BOND INTEREST AND REDEMPTION FUND                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 531 TAX OVERRIDE FUND                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 561 DEBT SERVICE FUND                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 571 FOUNDATION PERMANENT FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 611 CAFETERIA ENTERPRISE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |

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

| Description                               | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 621 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 631 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 661 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 671 SELF-INSURANCE FUND                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 711 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 761 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 951 STUDENT BODY FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| <b>TOTALS</b>                             | <b>0.00</b>              | <b>0.00</b>           | <b>34,000.00</b>           | <b>(34,000.00)</b>    | <b>111,318.00</b>                      | <b>111,318.00</b>                       |                                 |                               |

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 budget adoption.

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

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

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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   | Budget Adoption<br>Budget<br>(Form 01CS, Item 1A) | First Interim<br>Projected Year Totals<br>(Form AI, Lines A4 and C4) | Percent Change  | Status       |
|---|---|--|-----------------|--------------|
| Current Year (2018-19)<br>District Regular<br>Charter School        | 2,363.71  | 2,361.77   |                 |              |
|   |   | 0.00   |                 |              |
|   | <b>Total ADA</b>                                  | <b>2,363.71</b>  | <b>2,361.77</b> | <b>-0.1%</b> |
| 1st Subsequent Year (2019-20)<br>District Regular<br>Charter School | 2,340.91  | 2,313.75   |                 |              |
|   |   |  |                 |              |
|   | <b>Total ADA</b>                                  | <b>2,340.91</b>  | <b>2,313.75</b> | <b>-1.2%</b> |
| 2nd Subsequent Year (2020-21)<br>District Regular<br>Charter School | 2,285.52  | 2,259.33   |                 |              |
|   |   |  |                 |              |
|   | <b>Total ADA</b>                                  | <b>2,285.52</b>  | <b>2,259.33</b> | <b>-1.1%</b> |

**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 budget adoption 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 budget adoption.

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

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

DATA ENTRY: Budget Adoption 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                              |                                  | Percent Change | Status     |
|-------------------------------|---|----------------------------------|----------------|------------|
|                               | Budget Adoption<br>(Form 01CS, Item 3B) | First Interim<br>CBEDS/Projected |                |            |
| Current Year (2018-19)        |   |                                  |                |            |
| District Regular              | 2,407                                   | 2,383                            |                |            |
| Charter School                |   |                                  |                |            |
| <b>Total Enrollment</b>       | <b>2,407</b>                            | <b>2,383</b>                     | <b>-1.0%</b>   | <b>Met</b> |
| 1st Subsequent Year (2019-20) |   |                                  |                |            |
| District Regular              | 2,352                                   | 2,325                            |                |            |
| Charter School                |   |                                  |                |            |
| <b>Total Enrollment</b>       | <b>2,352</b>                            | <b>2,325</b>                     | <b>-1.1%</b>   | <b>Met</b> |
| 2nd Subsequent Year (2020-21) |   |                                  |                |            |
| District Regular              | 2,273                                   | 2,290                            |                |            |
| Charter School                |   |                                  |                |            |
| <b>Total Enrollment</b>       | <b>2,273</b>                            | <b>2,290</b>                     | <b>0.7%</b>    | <b>Met</b> |

**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 budget adoption 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. Budget Adoption 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<br>Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment<br>CBEDS Actual<br>(Form 01CS, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|--|---|--|--|
| Third Prior Year (2015-16)   |   |  |  |
| District Regular   | 2,371   | 2,431  |  |
| Charter School   |   |  |  |
| <b>Total ADA/Enrollment</b>  | <b>2,371</b>  | <b>2,431</b>                                       | <b>97.5%</b>                             |
| Second Prior Year (2016-17)  |   |  |  |
| District Regular   | 2,362   | 2,432  |  |
| Charter School   |   |  |  |
| <b>Total ADA/Enrollment</b>  | <b>2,362</b>  | <b>2,432</b>                                       | <b>97.1%</b>                             |
| First Prior Year (2017-18)   |   |  |  |
| District Regular   | 2,364   | 2,433  |  |
| Charter School   | 0   |  |  |
| <b>Total ADA/Enrollment</b>  | <b>2,364</b>  | <b>2,433</b>                                       | <b>97.2%</b>                             |
| Historical Average Ratio:  |   |  | 97.3%                                    |
| <b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b> |   |  | <b>97.8%</b>                             |

**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<br>(Form AI, Lines A4 and C4) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status     |
|-------------------------------|---|---|----------------------------|------------|
| Current Year (2018-19)        |   |   |                            |            |
| District Regular              | 2,311   | 2,383   |                            |            |
| Charter School                | 0   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>2,311</b>                                    | <b>2,383</b>  | <b>97.0%</b>               | <b>Met</b> |
| 1st Subsequent Year (2019-20) |   |   |                            |            |
| District Regular              | 2,258   | 2,325   |                            |            |
| Charter School                |   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>2,258</b>                                    | <b>2,325</b>  | <b>97.1%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2020-21) |   |   |                            |            |
| District Regular              | 2,223   | 2,290   |                            |            |
| Charter School                |   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>2,223</b>                                    | <b>2,290</b>  | <b>97.1%</b>               | <b>Met</b> |

**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 budget adoption.

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

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

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

| Fiscal Year                   | LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) |  | Percent Change | Status |
|-------------------------------|--|--|----------------|--------|
|                               | Budget Adoption<br>(Form 01CS, Item 4B)                  | First Interim<br>Projected Year Totals |                |        |
|                               | Current Year (2018-19)                                   | 19,947,546.00                          |                |        |
| 1st Subsequent Year (2019-20) | 20,257,630.00  | 20,242,789.00                          | -0.1%          | Met    |
| 2nd Subsequent Year (2020-21) | 20,307,369.00  | 20,260,155.00                          | -0.2%          | 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 budget adoption 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<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| 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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)  | 3.0%                      | 3.0%                             | 3.0%                             |
| <b>District's Salaries and Benefits Standard<br/>(historical average ratio, plus/minus the<br/>greater of 3% or the district's reserve<br/>standard percentage):</b> | <b>87.3% to 93.3%</b>     | <b>87.3% to 93.3%</b>            | <b>87.3% to 93.3%</b>            |

**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<br>(Resources 0000-1999)                      |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status  |
|-------------------------------|--|--|--|---------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |  |         |
| Current Year (2018-19)        | 16,350,830.00  | 17,787,330.00  | 91.9%  | Met     |
| 1st Subsequent Year (2019-20) | 16,790,364.00  | 17,726,843.00  | 94.7%  | Not Met |
| 2nd Subsequent Year (2020-21) | 17,076,195.00  | 18,094,974.00  | 94.4%  | 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)

FY 2019-20 & FY2020-21 unrestricted expenditures were allocated to restricted parcel tax revenue, which reduced the total unrestricted expenditures and increased the ratio.

**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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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   | Budget Adoption<br>Budget<br>(Form 01CS, Item 6B) | First Interim<br>Projected Year Totals<br>(Fund 01) (Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|--|---|---|----------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b> |   |   |                |  |
| Current Year (2018-19)   | 691,036.00  | 785,529.00  | 13.7%          | Yes                                    |
| 1st Subsequent Year (2019-20)  | 691,036.00  | 671,969.00  | -2.8%          | No                                     |
| 2nd Subsequent Year (2020-21)  | 691,036.00  | 671,969.00  | -2.8%          | No                                     |

**Explanation:**  
(required if Yes)

18/19 1st Interim Federal Revenue has been increased to reflect py carryover in Title I, Title III LEP and Immigrant.

|  |              |              |        |     |
|--|--------------|--------------|--------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |              |              |        |     |
| Current Year (2018-19)   | 2,415,496.00 | 2,119,630.00 | -12.2% | Yes |
| 1st Subsequent Year (2019-20)  | 1,598,760.00 | 1,675,880.00 | 4.8%   | No  |
| 2nd Subsequent Year (2020-21)  | 1,580,968.00 | 1,668,025.00 | 5.5%   | Yes |

**Explanation:**  
(required if Yes)

18/19 1st Interim Other State Revenue has been reduced to reflect reduction from may revise projections for One Time Discretionary Funding from \$344/ADA to \$184/ADA. FY 2020/21 reflects a reduction in other state revenue for Lottery and Mandated Cost due to projected declining enrollment.

|  |              |              |        |     |
|--|--------------|--------------|--------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |              |              |        |     |
| Current Year (2018-19)   | 1,058,335.00 | 2,199,380.00 | 107.8% | Yes |
| 1st Subsequent Year (2019-20)  | 982,021.00   | 1,633,712.00 | 66.4%  | Yes |
| 2nd Subsequent Year (2020-21)  | 995,860.00   | 1,648,325.00 | 65.5%  | Yes |

**Explanation:**  
(required if Yes)

Other Local Revenue has been increased since budget adoption for FY18/19 - FY 20/21 to reflected newly passed parcel tax revenue that was not passed until after budget adoption.

|   |            |              |        |     |
|---|------------|--------------|--------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |            |              |        |     |
| Current Year (2018-19)  | 485,179.00 | 1,263,073.00 | 160.3% | Yes |
| 1st Subsequent Year (2019-20)   | 484,634.00 | 506,482.00   | 4.5%   | No  |
| 2nd Subsequent Year (2020-21)   | 485,442.00 | 506,218.00   | 4.3%   | No  |

**Explanation:**  
(required if Yes)

18/19 1st Interim books and supplies was increased tor reflect prior year carryover of One Time Discretionary Funding that is allocated for technology and curriculum adoptions.

|  |              |              |       |     |
|--|--------------|--------------|-------|-----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |              |              |       |     |
| Current Year (2018-19)   | 2,488,495.00 | 2,274,289.00 | -8.6% | Yes |
| 1st Subsequent Year (2019-20)  | 1,991,557.00 | 1,955,948.00 | -1.8% | No  |
| 2nd Subsequent Year (2020-21)  | 2,036,111.00 | 1,988,958.00 | -2.3% | No  |

**Explanation:**  
(required if Yes)

18/19 Services and Operating Expenditures has been revised from budget adoption to reflect changes in staffing for contracted services and re-allocation of restricted Prop 39 program expenses to capital outlay expenses.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | Budget Adoption<br>Budget | First Interim<br>Projected Year Totals | Percent Change | Status  |
|---|---------------------------|--|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |                           |  |                |         |
| Current Year (2018-19)  | 4,164,867.00              | 5,104,539.00                           | 22.6%          | Not Met |
| 1st Subsequent Year (2019-20)   | 3,271,817.00              | 3,981,561.00                           | 21.7%          | Not Met |
| 2nd Subsequent Year (2020-21)   | 3,267,864.00              | 3,988,319.00                           | 22.0%          | Not Met |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |                           |  |                |         |
| Current Year (2018-19)  | 2,973,674.00              | 3,537,362.00                           | 19.0%          | Not Met |
| 1st Subsequent Year (2019-20)   | 2,476,191.00              | 2,462,430.00                           | -0.6%          | Met     |
| 2nd Subsequent Year (2020-21)   | 2,521,553.00              | 2,495,176.00                           | -1.0%          | 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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

18/19 1st Interim Federal Revenue has been increased to reflect py carryover in Title I, Title III LEP and Immigrant.

**Explanation:**

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

18/19 1st Interim Other State Revenue has been reduced to reflect reduction from may revise projections for One Time Discretionary Funding from \$344/ADA to \$184/ADA. FY 2020/21 reflects a reduction in other state revenue for Lottery and Mandated Cost due to projected declining enrollment.

**Explanation:**

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

Other Local Revenue has been increased since budget adoption for FY18/19 - FY 20/21 to reflected newly passed parcel tax revenue that was not passed until after budget adoption.

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

**Explanation:**

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

18/19 1st Interim books and supplies was increased tor reflect prior year carryover of One Time Discretionary Funding that is allocated for technolgy and curriculum adoptions.

**Explanation:**

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

18/19 Services and Operating Expenditures has been revised from budget adoption to reflect changes in staffing for contracted services and re-allocation of restricted Prop 39 program expenses to capital outlay expenses.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption 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 Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

|   | Required Minimum Contribution | First Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|---|-------------------------------|---|--------|
| 1. OMMA/RMA Contribution  | 601,620.66                    | 676,356.00  | Met    |
| 2. Budget Adoption Contribution (information only)<br>(Form 01CS, Criterion 7, Lines 2c/3e) |                               | 0.03  |        |

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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)   | 9.6%                      | 9.3%                             | 8.6%                             |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(one-third of available reserve percentage):</b> | <b>3.2%</b>               | <b>3.1%</b>                      | <b>2.9%</b>                      |

**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.

| Fiscal Year                   | Projected Year Totals  |   |   | Status  |
|-------------------------------|--|---|---|---------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) |         |
| Current Year (2018-19)        | 300,422.00   | 17,807,330.00   | N/A   | Met     |
| 1st Subsequent Year (2019-20) | (427,010.00)   | 17,746,843.00   | 2.4%  | Met     |
| 2nd Subsequent Year (2020-21) | (681,433.00)   | 18,114,974.00   | 3.8%  | Not Met |

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The District passed a parcel tax that has been included in 18/19, 19/20 & 20/21 that will assist in reducing the deficit spending. The District is continuing to explore other ongoing revenue and/or expenditure reductions to mitigate deficit spending.

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

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

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

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

| Fiscal Year                   | Ending Fund Balance<br>General Fund<br>Projected Year Totals<br>(Form 011, Line F2 ) (Form MYPI, Line D2) | Status |
|-------------------------------|---|--------|
| Current Year (2018-19)        | 4,372,097.38  | Met    |
| 1st Subsequent Year (2019-20) | 3,945,087.38  | Met    |
| 2nd Subsequent Year (2020-21) | 3,263,654.38  | 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<br>General Fund<br>(Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Current Year (2018-19) | 4,735,490.38  | 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<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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    |

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

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

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

|  | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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                            |
| <b>District's Reserve Standard Percentage Level:</b>   | <b>3%</b>                 | <b>3%</b>                        | <b>3%</b>                        |

**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?
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<br>Projected Year Totals<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(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<br>Projected Year Totals<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 26,803,684.00                                      | 25,916,025.00                    | 26,189,269.00                    |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00   | 0.00                             | 0.00                             |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 26,803,684.00                                      | 25,916,025.00                    | 26,189,269.00                    |
| 4. Reserve Standard Percentage Level  | 3%   | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 804,110.52   | 777,480.75                       | 785,678.07                       |
| 6. Reserve Standard - by Amount<br>(\$67,000 for districts with less than 1,001 ADA, else 0)        | 0.00   | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                           | <b>804,110.52</b>                                  | <b>777,480.75</b>                | <b>785,678.07</b>                |

**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<br>(Unrestricted resources 0000-1999 except Line 4)   | Current Year<br>Projected Year Totals<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)  | 0.00   |                                  |                                  |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)  | 804,112.00   | 777,481.00                       | 785,678.00                       |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)  | 1,760,586.06                                       | 1,635,777.06                     | 1,472,906.06                     |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1d) | 0.00   | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)  | 0.00   |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)  | 0.00   |                                  |                                  |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)  | 0.00   |                                  |                                  |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)  | 2,564,698.06                                       | 2,413,258.06                     | 2,258,584.06                     |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 9.57%  | 9.31%                            | 8.62%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>   | <b>804,110.52</b>                                  | <b>777,480.75</b>                | <b>785,678.07</b>                |
| 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)

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**SUPPLEMENTAL INFORMATION**

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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 budget adoption that may impact the budget?

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 budget adoption by more than five percent?

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)

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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

**S5. Contributions**

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

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First 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 First 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   | Budget Adoption<br>(Form 01CS, Item S5A) | First Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status |
|---|--|--|-------------------|------------------|--------|
| <b>1a. Contributions, Unrestricted General Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |  |  |                   |                  |        |
| Current Year (2018-19)  | (3,664,071.00)                           | (3,643,490.00)                         | -0.6%             | (20,581.00)      | Met    |
| 1st Subsequent Year (2019-20)   | (3,805,406.00)                           | (3,928,902.00)                         | 3.2%              | 123,496.00       | Met    |
| 2nd Subsequent Year (2020-21)   | (3,681,157.00)                           | (3,821,257.00)                         | 3.8%              | 140,100.00       | Met    |
| <b>1b. Transfers In, General Fund *</b>   |  |  |                   |                  |        |
| Current Year (2018-19)  | 91,318.00                                | 91,318.00                              | 0.0%              | 0.00             | 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    |
| <b>1c. Transfers Out, General Fund *</b>  |  |  |                   |                  |        |
| 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 budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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: |                             | Principal Balance as of July 1, 2018 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| 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):

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2018 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
| <b>TOTAL:</b>      |                      |                            |                             | 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):

| Type of Commitment   | 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) |
|--|---|---|--|--|
|  |   |   |  |  |
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|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |
| <b>Total Annual Payments:</b>  | <b>3,638,278</b>                            | <b>3,489,580</b>                              | <b>7,368,155</b>                                     | <b>3,353,873</b>                                     |
| <b>Has total annual payment increased over prior year (2017-18)?</b> | <b>No</b>                                   | <b>No</b>                                     | <b>Yes</b>   | <b>No</b>  |

**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 commitments 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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

|  | Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| a. Total OPEB liability  | 4,693,429.00                             | 6,123,283.00  |
| b. OPEB plan(s) fiduciary net position (if applicable)                                 | 0.00                                     | 0.00          |
| c. Total/Net OPEB liability (Line 2a minus Line 2b)                                    | 4,693,429.00                             | 6,123,283.00  |
| 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.        | Feb 01, 2017                             | Jun 30, 2018  |

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

|                               | Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|-------------------------------|--|---------------|
| 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 | 343,967.00 |
| 2nd Subsequent Year (2020-21) | 352,295.00 | 352,295.00 |

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

|                               |            |            |
|-------------------------------|------------|------------|
| Current Year (2018-19)        | 269,156.00 | 282,577.00 |
| 1st Subsequent Year (2019-20) | 275,870.00 | 273,723.00 |
| 2nd Subsequent Year (2020-21) | 264,306.00 | 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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

|     |
|-----|
| n/a |
|-----|

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

|     |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

|    | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|----|--|---------------|
| a. |  |               |
| b. |  |               |

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)

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

|                                  | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|----------------------------------|--|---------------|
| a. Current Year (2018-19)        |  |               |
| a. 1st Subsequent Year (2019-20) |  |               |
| a. 2nd Subsequent Year (2020-21) |  |               |
| b. Current Year (2018-19)        |  |               |
| b. 1st Subsequent Year (2019-20) |  |               |
| b. 2nd Subsequent Year (2020-21) |  |               |

4. Comments:

|  |
|--|
|  |
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**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

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

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption**

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 |
|---------|

7. Amount included for any tentative salary schedule increases

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| 0                         | 0                                | 0                                |

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 941,854                   | 938,322                          | 938,322                          |
| up to cap                 | up to cap                        | up to cap                        |
| 0.0%                      | 0.0%                             | 0.0%                             |

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption 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**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 196,948                   | 165,650                          | 159,028                          |
| 1.9%                      | 1.6%                             | 1.5%                             |

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | No                               | No                               |
| Yes                       | No                               | No                               |

**Certificated (Non-management) - Other**

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

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**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 budget adoption?

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)<br>(2017-18) | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 58.8                                  | 60.6                      | 60.6                             | 60.6                             |

1a. Have any salary and benefit negotiations been settled since budget adoption?

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?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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?

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

7. Amount included for any tentative salary schedule increases

|  | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
|  | 0                         | 0                                | 0                                |

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 314,518                   | 337,513                          | 337,513                          |
| up to cap                 | up to cap                        | up to cap                        |
| 0.0%                      | 5.0%                             | 0.0%                             |

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

- 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**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 51,066                    | 57,923                           | 41,024                           |
| 2.0%                      | 2.0%                             | 1.5%                             |

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

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | No                               | No                               |
| Yes                       | No                               | No                               |

**Classified (Non-management) - Other**

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

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**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 budget adoption?   
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)<br>(2017-18) | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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 budget adoption?   
If Yes, complete question 2.  
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?   
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

|  | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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

4. Amount included for any tentative salary schedule increases

|  | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
|  | 0                         | 0                                | 0                                |

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

|   | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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.

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- 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?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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**End of School District First Interim Criteria and Standards Review**

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41-68973-0000000

First Interim  
2018-19 Original Budget  
Technical Review Checks

Millbrae Elementary

San Mateo County

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### 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 |      |    |                | FUND | RESOURCE | VALUE        |
|---------|------|----|----------------|------|----------|--------------|
| FD      | RS   | PY | GO - FN - OB   |      |          |              |
| 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

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

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

INTRA-FD-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  
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41-68973-0000000

First Interim  
2018-19 Board Approved Operating Budget  
Technical Review Checks

Millbrae Elementary

San Mateo County

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|-----------------------------|------|----------|--------------|
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| 20-9010-0-0000-0000-9740    | 20   | 9010     | 1,927,565.92 |
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SACS2018ALL Financial Reporting Software - 2018.2.0  
12/7/2018 11:06:45 AM

41-68973-0000000

First Interim  
2018-19 Projected Totals  
Technical Review Checks

Millbrae Elementary

San Mateo County

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| 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

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

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

INTRA-FD-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) - 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 - (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.

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First 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:

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

### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

INTRA-FD-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: 2.57%   | COLA: 2.67%   |
| ADA: 2312.78  | ADA: 2261.37  | ADA: 2225.38  |
| Enrollment: 2381  | Enrollment: 2328  | Enrollment: 2292  |
| Unduplicated Pupil % 39   | Unduplicated Pupil %: 38  | Unduplicated Pupil %: 38  |
| CSR Ratio: N/A  | CSR Ratio: N/A  | CSR Ratio: N/A  |
| (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.)       |
| <b>Explain below any material changes in LCFF calculation factors between fiscal years:</b> | <b>Explain below any material changes in LCFF calculation factors between fiscal years:</b> | <b>Explain below any material changes in LCFF calculation factors between fiscal years:</b> |

**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 and Title III 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 revenue for Mandated Cost Block Grant (\$31.16/ADA), Unrestricted Lottery (\$151/ADA), Restricted Lottery (\$53/ADA), ASES Grant, and STRS on behalf | 19/20 Continues to reflect state revenue for Mandated Cost Block Grant (\$31.96/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 (\$32.81/ADA), Unrestricted Lottery (\$151/ADA), Restricted Lottery (\$53/ADA), ASES Grant, and STRS on behalf |

DISTRICT NAME: Millbrae School District

| 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 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 revenue and \$53/ADA for restricted Lottery as per School Services Dartboard projections. | 19/20 Lottery Projections reflect \$151/ADA for unrestricted revenue and \$53/ADA for restricted Lottery as per School Services Dartboard projections. | 20/21 Lottery Projections reflect \$151/ADA for unrestricted revenue 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 1st Interim revenue continues to reflect leased site revenue, Interest, Retiree Health & Welfare Revenue, as well as updated donation allocation from Millbrae Education Foundation and includes 18/19 Taylor Academic Center grant award. In addition, 18/19 local revenue has been updated to reflect prior year carryover for local donations and grants and parcel tax effective 18/19 SY. | 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 1st 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 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 1st Interim projections. 20/21 Parcel Tax Revenue has been included in 20/21 Local revenue projections. |

**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 an 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 an interfund transfer from Special Reserve Fund for transfer of 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 continues 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: N/A  |
| c) Contributions: 18/19 Contributions continues to reflect contribution to Routine Restricted Maintenance & Special Education.  | 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.  |

DISTRICT NAME: Millbrae School District

**GENERAL FUND EXPENDITURES**

**CERTIFICATED & CLASSIFIED SALARIES**

Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years, such as staffing increases/reduction due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.

| FY 2018-19   | FY 2019-20  | FY 2020-21   |
|--|---|--|
| 18/19 1st Interim Certificated Salaries reflect a .2FTE overall increase for .2 STEM Science section funded through MEF. | 19/20 Certificated Staffing has been reduced .6 to reflect additional staffing necessary in 18/19 for leave of absence coverage. Certificated salaries have been adjusted to reflect step changes from 18/19, and reflects a 1.0 reduction as per 19/20 enrollment projections. | 20/21 Certificated salaries have been adjusted to reflect step changes from 19/20. Certificated staffing reflects a reduction of 1.0 FTE from 19/20 as per 20/21 enrollment projections. |

Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years, such as staffing increases/reduction due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.

| FY 2018-19  | FY 2019-20  | FY 2020-21  |
|---|---|---|
| 18/19 Classified Staffing reflects an overall FTE increase of 2.4. This reflects a .5375 increase in Food Service, .875 FTE increase for Mental Health Coach, and 1.0 FTE increase to reinstate HR. | 19/20 Classified Staffing is maintained at the same level as 18/19. Classified Salaries have been adjusted to reflect step increases. | 20/21 Classified Staffing is maintained at the same level as 18/19. Classified Salaries have been adjusted to reflect step increases. |

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 Settled         | Certificated: Not Settled         | Certificated: Not Settled         |
| Classified: Not Settled           | Classified: Not Settled           | Classified: Not Settled           |
| Mgm't & Confidential: Not Settled | Mgm't & Confidential: Not Settled | Mgm't & Confidential: Not Settled |
| Other bargaining units: N/A       | Other bargaining units: N/A       | Other bargaining units: N/A       |

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

| 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 are included for FY 2018/19 | No potential settlements are included for FY 2019-20 | No potential settlements are 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**

**DISTRICT NAME: Millbrae School District**

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

| Indicate the object and fund in which the retirement benefits/costs are recorded in the multi-year projections. |   |   |
|---|---|---|
| FY 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: Books and Supplies has been increased from adopted budget to include py carryover for one time funds not fully expended in prior year.   | a) 4000-Books & Supplies: Books and supplies is maintained at the same level as 18/19, and doesn't include the one time py carryover funds included in 18/19 1st Interim.  | a) 4000-Books & Supplies: Books and supplies is maintained at the same level as 18/19, and doesn't include the one time py carryover funds included in 18/19 1st Interim.  |
| b) 5000-Services & Other Operating Costs: Services and Other Operating Costs has been reduced from adopted budget to reflect reallocation of prop 39 budget expenditure classification along with increase in contracted services for special ed and prior year carryover for restricted donations.                    | b) 5000-Services & Other Operating Costs: is maintained at the same level as 18/19, but doesn't include py carrover and special ed contracted services has been reduced and reallocated to classified salaries.  | b) 5000-Services & Other Operating Costs: is maintained at the same level as 19/20, but has been increased to reflect anticipated utility and insurance increase, and includes estimated election costs.   |
| c) 6000-Capital Outlay: N/A  | c) 6000-Capital Outlay: N/A  | c) 6000-Capital Outlay: N/A  |
| d) 7000-Other Outgo: Other Outgo continues to reflect indirect charges to restricted programs and Cafeteria fund as per allowable rate. In addition, 18/19 continues to reflect debt service on capital lease for copier expenses, and for special ed program costs for students placed at county and other districts. | d) 7000-Other Outgo: Other Outgo continues to reflect indirect charges to restricted programs and Cafeteria fund as per allowable rate. In addition, 19/20 continues to reflect debt service on capital lease for copier expenses, and for special ed program costs for students placed at county and other districts. | d) 7000-Other Outgo: Other Outgo continues to reflect indirect charges to restricted programs and Cafeteria fund as per allowable rate. In addition, 20/21 continues to reflect debt service on capital lease for copier expenses. Special Ed program costs have been reduced from prior year to reflect changes in student placements due to transition to high school. |

DISTRICT NAME: Millbrae School District

**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 deficits in the future. |  |  |
|---|--|--|
| 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 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 19/20 projections. | 20/21 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 20/21 projections. |
|   |  |  |

**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     |
|   |                           |                           |

DISTRICT NAME: Millbrae School District

**OTHER FUNDS**

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

**Fund 11 – ADULT EDUCATION**

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

**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. No additional funds have been transferred to Fund 20. The ending Fund Balance continues to reflect original transfer and interest earnings. | No significant changes from prior year | No significant changes from prior year |

**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, interest, and RDA pass through from the City of Millbrae and San Bruno. The District will assess recommendations from recent facility master | 19/20 continues to reflect revenue from developer fees, interest and RDA pass through funds from City of Millbrae and San Bruno. The District will utilize the recommendations from facility master | 20/21 continues to reflect revenue from developer fees interest, and RDA pass through funds from City of Millbrae and San Bruno. The District will utilize the recommendations from |

**DISTRICT NAME: Millbrae School District**

|  |  |  |
|--|--|--|
| plan to implement projects utilizing funds from Fund 25. | plan and will develop project timeline for facility projects and | the facility master plan and will develop project timeline and |
|  | update budget accordingly.                                       | 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 School Site to be utilized for investment and for Deferred Maintenance. Fund balance was reduced in prior year as District has begun facility projects since the completion of bond projects. | Fund 40 continues to reflect funds from sale of Millbrae School site. As the District moves forward with the facilities plan, the budget will be updated to reflect planned project expenditures. | 20/21 budget will be updated once the facility plan and timeline has been outlined in the facilities master plan that was initiated in the 17/18 school year. |