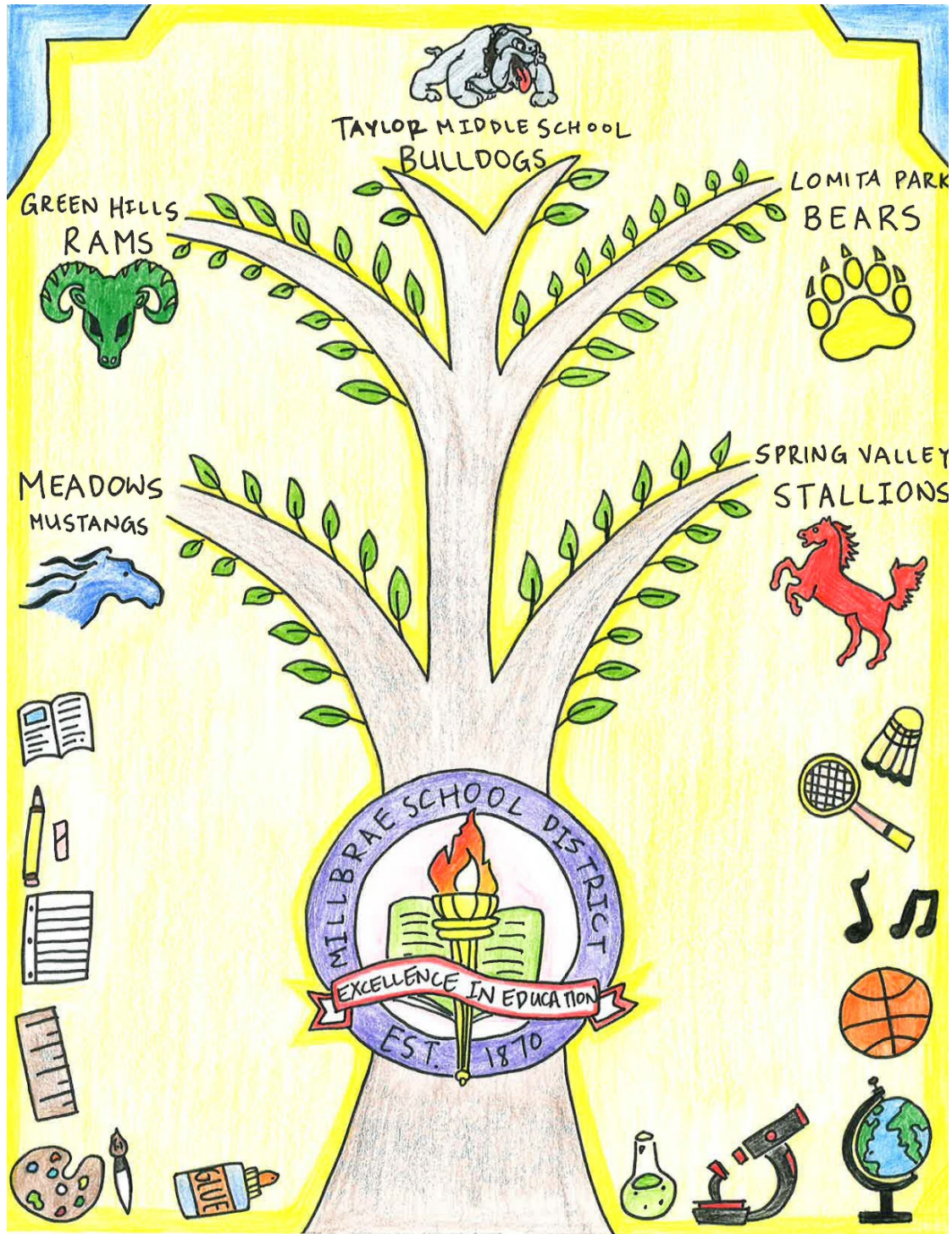


Millbrae Elementary School District



Jadon Lo - 7th Grade

2018-2019 Budget

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“Our Schools are the Foundation of our Community”



Dierdre Doyle - 7th Grade



Board of Education

Mr. Denis Fama, President of the Board

Ms. Lynne Ferrario, Vice President of the Board

Ms. Maggie Musa, Clerk of the Board

Mr. D. Don Revelo, Board Member

Mr. Frank Barbaro, Board Member

District Administration

Vahn Phayprasert, Superintendent

Claire Beltrami, Assistant Superintendent-Educational Services

Richard Champion, Chief Business Official

Anita Allardice, Director of Special Education

Our Schools

Taylor Middle School

650-697-4096

850 Taylor Blvd.

Millbrae, CA 94030

Green Hills Elementary School

650-588-3185

401 Ludeman Ln

Millbrae, CA 94030

Meadows Elementary School

650-583-7590

1101 Helen Drive

Millbrae, CA 94030

Lomita Park Elementary School

650-588-5852

200 Santa Helena Avenue

San Bruno, CA 94066

Spring Valley Elementary School

650-697-5681

817 Murchison Drive

Millbrae, CA 94030

Millbrae School District Office

650-697-5693

555 Richmond Drive

Millbrae, CA 94030

www.millbreaschooldistrict.org



Superintendent's Message

School Year 2018-2019

Dear Community Members,

This past school year our goal was simple: “Our Students Deserve the Best!” I believe that our community stakeholders will find that our financial decisions, in keeping with both legal and financial constraints, reflect that fact. The Education Code requires that all school districts adopt a budget for the 2018-2019 school year by July 1, 2018. It must be noted that school district’s budgets are never “final”. Twice a year staff reports to the Board of Trustees on the progress of our finances. During this time, District staff makes recommendations and adjusts the budget to reflect updated expenditures to match anticipated resources. Our District, like many throughout the state, depend on state aid to supplement our property tax contributions, which comprises our Local Control Funding Formula (LCFF).

As we developed our 2018-19 annual District Budget, we continue to measure each financial decision against what are the best and most effective ways we can support student achievement. Our Local Control Accountability Plan (LCAP) has been developed with the best interest of our students in mind, inline with our Strategic Plan, providing emotional intelligence, a passion for learning, fostering an innovative learning environment, and connecting both self and learning to the world. As you review the various funding sources and expenditures contained within this document, you will discover that we continue to invest in services and programs that support our three LCAP goals.

1. All Students will receive High Quality California State Standards (CSS) Instruction and Promotion of College and Career Readiness.
2. Appropriate tiered supports promoting and sustaining academic growth, and behavioural and social-emotional development.
3. Increase school connectedness by providing a socially, physically and emotionally safe environment that is culturally responsive to all students, staff and families.

If you have any questions or need additional information to aid in your reading of the adopted budget for fiscal year ending June 30, 2019, please free to call our business office at (650) 697-5693. I will meet and discuss with you any questions and/or concerns that may arise.

Sincerely,

Vahn A. Phayprasert, Superintendent



Trustees of the Board of Education



Mr. Denis Fama

President

Term Ends 2018



Ms. Lynne Ferrario

Vice President

Term Ends 2018



Ms. Maggie Musa

Clerk

Term Ends 2020



Mr. D. Don Revelo

Trustee

Term Ends 2018



Mr. Frank Barbaro

Trustee

Term Ends 2020

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



President of the Board of Trustees Message

To the Millbrae Elementary School community,

The Millbrae Elementary School District has a bold vision:

- **Nurture** Emotional Intelligence
- **Promote** a Passion for Learning
- **Foster** an Innovative Learning Environment
- **Connect** Self and Learning to the World

To assure this vision becomes reality for each and every one of our students, we have developed a strategic plan to ensure deliverables for each strategic directive. Achieving these goals and fulfilling our vision requires a sound budget. To this end, we are proud to present our budget for the 2018/2019 school year. A transparent document, it accurately reports our revenues and expenditures, and includes projections for the next two years, incorporating sound assumptions and data available.

Through the collaborative process of our Local Control Accountability Plan (LCAP) development, our expenditures are aligned with not only our Mission, Vision and Goals and directly correlate with programs and resources targeted for raising achievement.

We, the board of trustees, have a deep appreciation of the men and women who were employed and volunteered during this past school year. Our teachers and instructional aides, custodians and maintenance staff, administrators and principals, special education aides and support staff, food service workers and partners, and district office staff worked tirelessly to provide the best educational experience for your child possible. Their contribution, much of which may go unnoticed, is critical to the success of the Millbrae School District. Their dedication and continuous years of service and excellence, will allow our graduating class of 2018 to achieve great things ahead of them in the years to come.

As president of the Board of Trustees, and on behalf of the entire Board, I would like to thank you for interest and continued support for our district.

Sincerely,

A handwritten signature in dark ink, appearing to read "Denis Fama".

Denis Fama

President

Millbrae Elementary School District

Budget Policies



The Governing Board recognizes its critical responsibilities for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, and comprehensive plans. The district budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

The Board shall adopt the budget only after a local control and accountability plan (LCAP) developed pursuant to Education Code 52060-52077, or an annual update to the LCAP, is in place for the budget year. Expenditures necessary to implement the LCAP, or the annual update during the subsequent fiscal year, shall be included in the budget. (Education Code 42127)

The Superintendent, or designee, shall establish an annual budget development process and calendar as described in Education Code 42127(i). In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds. The Superintendent, or designee, shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

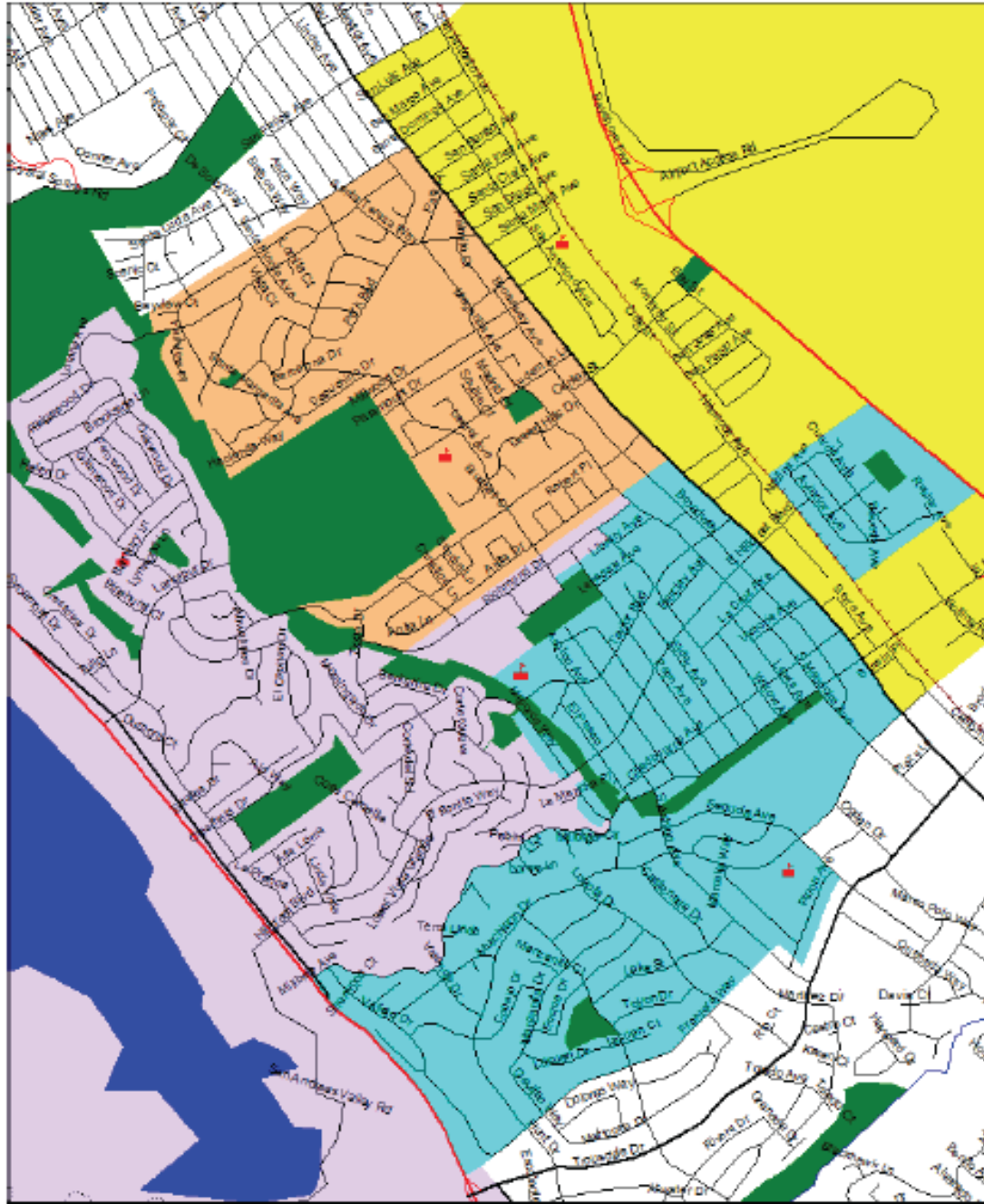
The Board encourages public input in the budget development process and shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127, and Board Policy (BP 3100). The budget that is formally adopted by the Board shall be in the format prescribed by the Superintendent of Public Instruction. The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.



Nika Eskandavian - 4th Grade

District Boundaries

Map of Current Elementary School Attendance Areas



Lavender = Meadows, Orange = Green Hills, Light Blue = Spring Valley, Yellow = Lomita
(White = Outside MESD, Green = Selected Open Spaces, Dark Blue = Water, Red Flags = Schools)

District Budget Snapshot

Assumptions for FY 2018-19

General information:

- Total projected enrollment: 2,409
- Average Daily Attendance (ADA): 2,339.94
- Unduplicated Count: 37.04%
- Number of School Sites - 4 Elementary Schools & 1 Middle School

Elementary Average Class Size (As of 06/06/18)

- Grades TK-K: 22.83
- Grades 1-3: 24.11
- Grades 4-5: 28.93

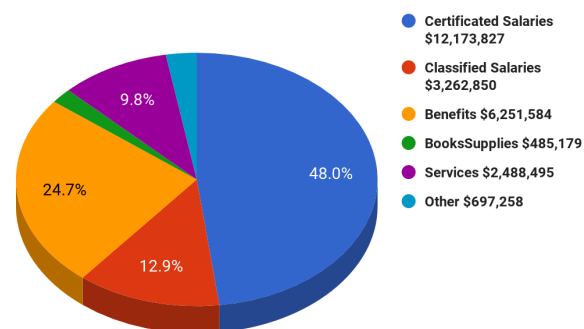
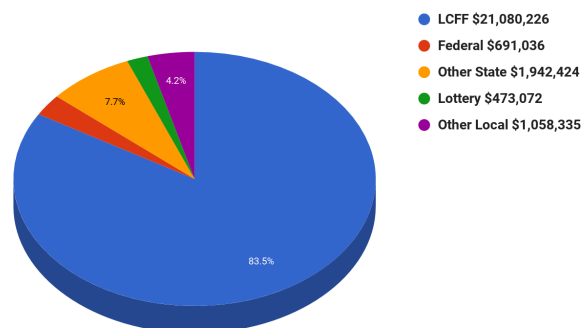
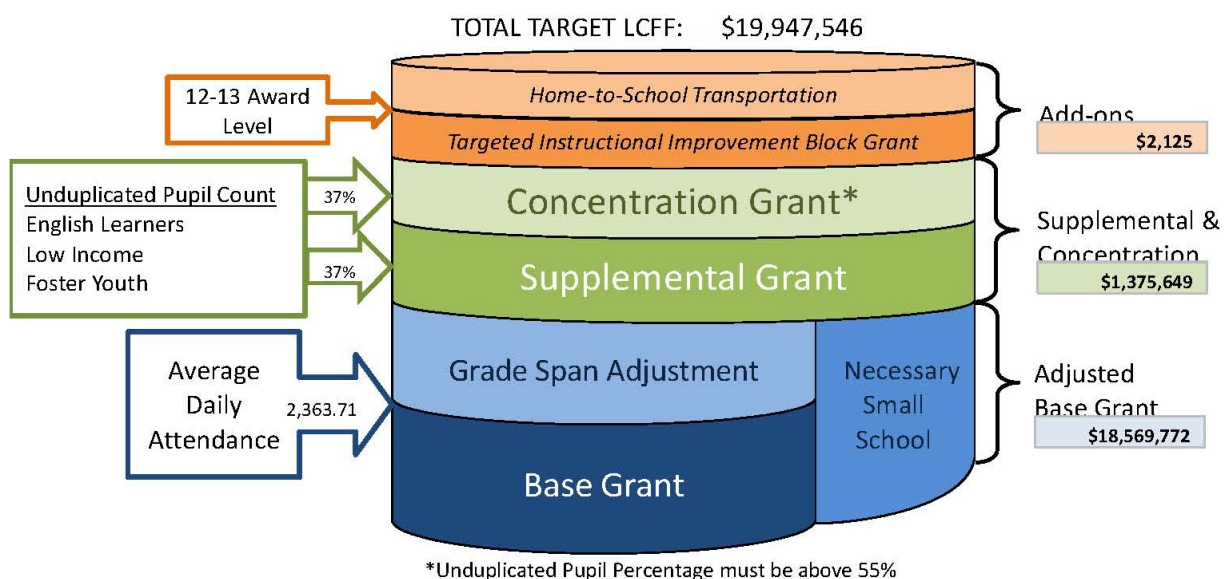
Staffing:

- Certificated positions: 129.90 FTE
- Classified positions: 59.075 FTE
- Total certificated administrators: 10 FTE
- Total classified administrators: 6.0 FTE

Income and expenditures

- Total General Fund revenues \$25,245,093
- Total General Fund expenditures: \$ 25,359,193
- California Lottery income as % of revenue: 1.9% (U & R)
- Income received from CA. Lottery: \$473,072 (U & R)

Revenue Sources:



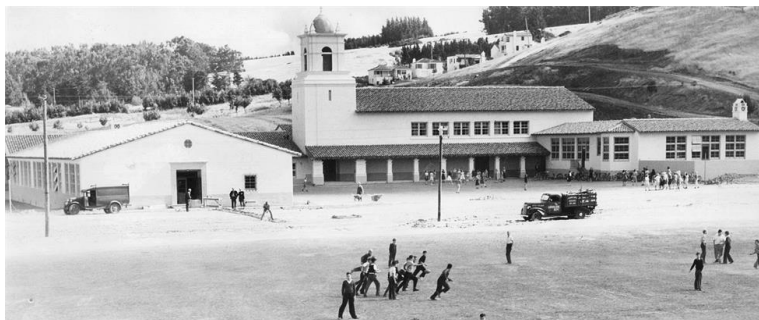


Nathon Lo - 7th Grade

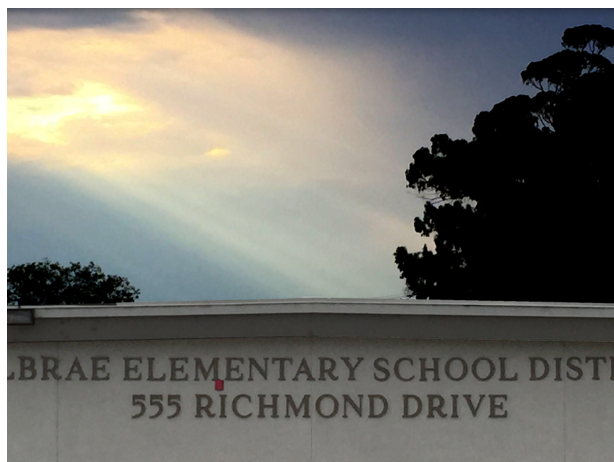
Our Story

Welcome to the Millbrae School District!

Local landmark Taylor School was constructed in 1939 by the Depression-era Federal Emergency Administration of Public Works. The school, designed by architects Masten and Hurd, originally opened as Millbrae Elementary School and was converted to use as a middle school in the late 1940's. The tower and blue dome above the school entrance are a familiar architectural landmark visible from throughout the community.



Today, Millbrae Elementary School District is a TK-8 district situated in northern San Mateo County adjacent to the San Francisco International Airport. With an estimated enrollment of 2,409 students this upcoming school year, the District operates five schools: Green Hills Elementary, Lomita Park Elementary, Meadows Elementary, Spring Valley Elementary and Taylor Middle School within the city of Millbrae.



The city of Millbrae is a small suburban community with a population of 23,168 (2017 DOF) covering 3.2 square miles. It is a city of small businesses with no major industry. The District enjoys a positive working relationship with the City of Millbrae. There are quarterly Joint School Board/City Council meetings scheduled each year. This collaborative relationship extends to programs in conjunction with the Sheriff's and Fire Departments, the Millbrae Library, and the Department of Park and Recreation.

Additionally, the schools receive active support

from local service organizations: Millbrae Rotary and Lions, Peninsula Chinese Business Association, the Millbrae Community Foundation, Parent Teacher Associations at each school, and the Millbrae Education Foundation.

The community has changed in past years with the District reflecting the ethnic and socio-economic changes of the City. There are multiple family dwellings and apartments. A large portion of the Millbrae community has been residents of Millbrae for a number of years and many are retired. The District's enrollment has also grown over the past five years. The enrollment in 2010 was 2,159 growing to a projected 2,409 in 2018-19. The student population is ethnically diverse with over 33 languages spoken as primary languages other than English.

Millbrae School District is projected to grow in enrollment by 0.45% (or 11 students) for the 2018/19 school year. The District is projected to grow slightly over the next six (6) years, with a projected enrollment of 2,698 students in the 2023/24 school year. This is a total growth of 264 students, which is an increase of 10.85%.

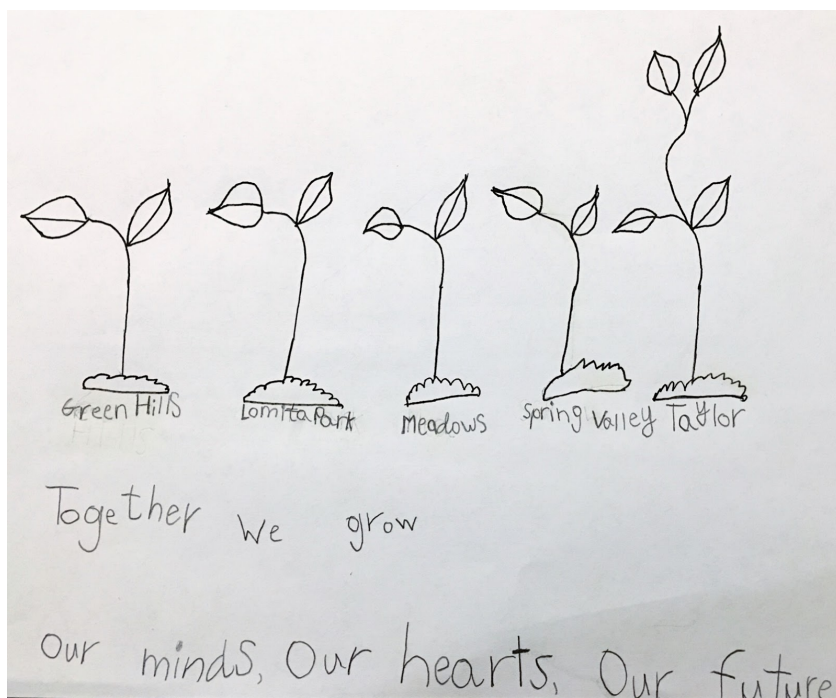
The projections are predicated upon information provided by local municipalities on the development of 963 housing units over the next six (6) years. If the building rates increase or decrease, then the timeline shown in this Study will need to be modified accordingly. These projected new developments in the District's boundary are not expected to generate any students over the next two years, or a total of 239 students in the next six (6) years.

The District continues to accelerate in achievement. The District's Academic Performance Index (API) score reached 900 in 2013, surpassing the state and county average. Each school's 2013 API is as follows: Green Hills 898, Lomita Park 852, Meadows 928, Spring Valley 907 and Taylor Middle at 902. All schools in the Millbrae Elementary School District are California Distinguished Schools as follows: Green Hills School awarded in 2014 and 2006; Lomita Park School awarded in 2010 and 1987; Meadows School awarded in 2015 and 2014; Spring Valley School awarded in 2014 and 1995; Taylor Middle School awarded in 2013, 2001, 1994 and 1986 in addition to a National Blue Ribbon Award in 1996. Lomita Park School is a Title I school and has received the Title I Academic Achievement Award in 2011 and 2012.

As we look to the future, we will continue to partner with our administration, community organizations, ensuring all our district's students are well-prepared to meet the demands of today's fast-paced, global society and helping to provide the best education for college and career readiness for all students in the Millbrae School District.

FISCAL INDEPENDENCE

Millbrae Elementary School District is fiscally independent. While the San Mateo County Office of Education reviews the District's budgets and financial reports, the District monitors and audits its own day-to-day transactions.



Audrie Yee - TK Grade

City of Millbrae

The City of Millbrae is located on the Peninsula, 15 miles south of San Francisco. The boundaries of this city extend roughly from the Bayshore Freeway on the east to Skyline Boulevard on the west. This distance is approximately 1.7 miles. The distance between the north and south city limit line is approximately 2.05 miles.

Facts and Figures

- Population: 23,168 (2017 DOF)
- Incorporated: January 14, 1948
- San Mateo County Seat Established: 1856
- Land Area: 3.2 Square Miles
- Registered Voters: 12,121 (March 2018)
- Number of Households: 8,526 - Units, 8,058- Occupied (2016 ACS)
- United States House of Representatives 14th District
- California State Senate 13th District
- California State Assembly 22nd District

Governmental Structure



Millbrae operates as a General Law City, providing for a Council/Manager form of government that clearly distinguishes the legislative power of the City Council from the administrative powers of the City Manager.

The City Council is elected directly by the residents of Millbrae. As the legislative branch of the government, the City Council makes final decisions on all major City matters. The Council adopts ordinances and resolutions necessary for efficient governmental operations, approves the budget, and

acts as a board of appeals. The Council appoints the City Manager and City Attorney, as well as the members of the city's boards and commissions. <https://www.ci.millbrae.ca.us/government>

Elections

General Municipal Elections are held on the first Tuesday after the first Monday in November of even-numbered years. Voter information can be found at:

<https://www.ci.millbrae.ca.us/departments-services/city-clerk/election-information>

Education Institutions

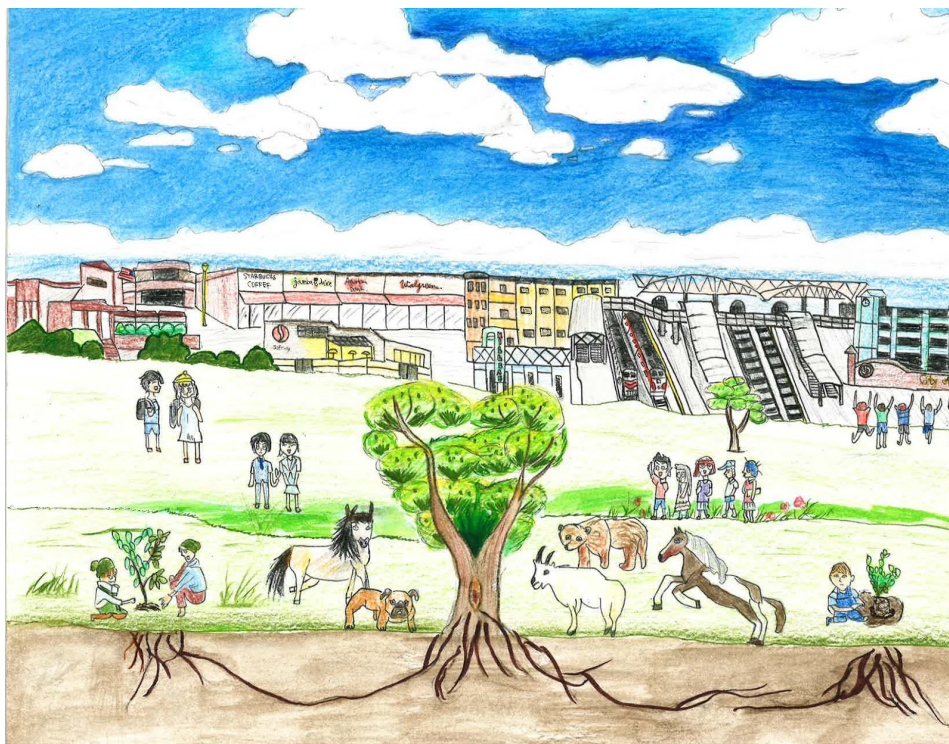
Millbrae has a reputation for having some of the best schools in the San Francisco Bay Area, despite enduring years of state budget cuts. Parents are actively involved in their children's scores and school functions.

Millbrae Elementary School District (MESD) oversees four public elementary schools (Meadows, Green Hills, Lomita Park, and Spring Valley) and one middle school (Taylor Middle School, named after the family that owned land along Taylor Boulevard prior to the city being laid out). MESD is Local Control Funded district (LCFF) where the District receives funding from property taxes and state aid. Parents and community contribute to the Millbrae Education Foundation (MEF), a volunteer-run organization that currently supplements funding for computer education in the five schools, and music education for every elementary student.

Millbrae has one private school at Saint Dunstan's, a Catholic church. The school provides education for grades TK-8.

Millbrae has one public high school, Mills High School, which is part of the San Mateo Union High School District. Mills High School is the highest-scoring high school, test-wise, in San Mateo County. Mills High School is situated about a block away from the southern border of Millbrae with Burlingame. Although surrounded by land that is part of Millbrae, nearby Capuchino High School is located in San Bruno.

The city is served by the Millbrae Public Library of the San Mateo County Libraries, a member of the Peninsula Library System.



Ian Chu - 8th Grade

Police Services

On 4 March 2012, the San Mateo County Sheriff's Department took over responsibility for providing police services in Millbrae.

Fire Services

On December 29, 2014 The City of Millbrae combined services with Central County Fire which provides fire services to the cities of Millbrae, Burlingame and Hillsborough. Millbrae has two fire stations within its city limits.

Transportation

Millbrae is located between San Francisco and San Jose. U.S. Route 101 and Interstate 280 run along the eastern and western boundaries of the city, respectively. San Francisco International Airport is adjacent to the city.

The Millbrae Intermodal Station serves as a major transit hub for the Peninsula, connecting the BART, Caltrain, and SamTrans networks. It is the largest intermodal station west of the Mississippi river, in terms of construction size and land usage. The BART Pittsburg/Bay Point – SFO/Millbrae line and Richmond–Millbrae line serve the Millbrae Intermodal Station. A SamTrans local line 43 serves Millbrae.

Economy

Millbrae's economy is driven mainly by its long strips of hotels. Because of its close proximity to San Francisco International Airport and to the city of San Francisco, and its advanced transit center that can connect people to all major cities/events in the Bay Area, many tourists opt to stay in Millbrae. Its downtown is mainly along El Camino Real and Broadway Avenue. There are many small shops, restaurants, a Safeway, Walgreens, Trader Joe's, Dress Barn, Office Depot, and Orchard Supply Hardware.

Top Ten Employers

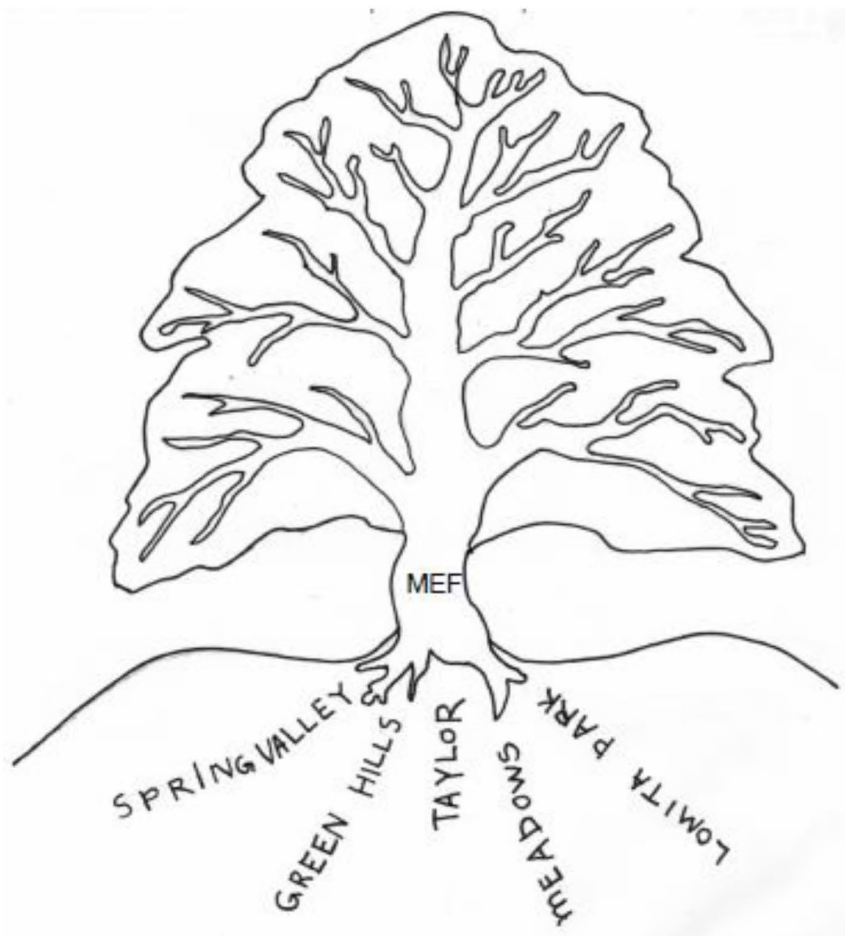
City and County of San Francisco, Millbrae School District, Westin Hotel, 24-Hour Fitness, Safeway, A & C Health Care, Best Western, Mills High School, City of Millbrae, and Magnolia of Millbrae.

Vision

Nurture Promote Foster Connect

Guiding Principles

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



Strategic Directives

Nurture Emotional Intelligence

Students will:

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

Promote a Passion for Learning

Students will:

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

Foster an Innovative Learning Environment

Students will:

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

Connect Self and Learning to the World

Students will:

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

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.



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

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

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

LCAP Goal 1 - Teaching and Learning

Our teachers are fully credentialed for the subject areas in which they are assigned. New teachers to our district were supported by mentor teachers. Preliminary credentialed teachers successfully completed a full year in their induction program by receiving support from our district support providers.



Curriculum

All students will receive high-quality California State Standards (CSS) through classroom instruction and aligned curriculum as available, promoting college and career readiness. In order to ensure that all students of Millbrae have access to materials that support the implementation of the Common Core State Standards and the Next Generation Science Standards, teachers need access to curriculum resources that support the implementation of standards in as timely a manner as possible. Therefore, the district is implementing other resources to assist with bridging to the new standards. These resources include:

- Mystery Science
- Social Studies Weekly (Elem)
- Ready Common Core (TA)
- Eureka Math (Elem)
- CPM Math (TA)



These bridging resources are of particular importance in the areas of elementary schools' social studies and science. During this time of transition, the social studies and science textbooks in classrooms will shift to become one of the many resources teachers have available to teach units in these subject areas. Mystery Science and Social Studies Weekly at the Elementary levels are being provided to increase the number of resources that teachers have available to teach students the new standards.

At the elementary level, the newly adopted *Wonders* program also integrates Science and Social Studies into the themed units. By using the bridging materials, the resources in *Wonders* and the old textbook adoptions, teachers will have the ability to develop innovative, thematic units that incorporate new standards. Teachers will no longer be tied to using materials that do not include the new CA state standards.



In the area of Mathematics, teachers at the elementary level are being provided Eureka Math to support the implementation of the Common Core State Standards, while teachers at the middle school level will continue to use resources from CPM in ways that bridge CPM to the new Common Core State Standards. Each elementary school site is also being provided with an online math program to supplement the instructional resources available through the Eureka Math.

Teaching and Learning

Congratulations to our dedicated teachers for their continued efforts to implement California State Standards curriculum. They have piloted and selected new programs that are a best match for our students. Next year, our excellent teachers will continue this process as new standard aligned programs are expected for History/Social Studies, Science, and Technology.

Professional Development

Great teachers help create great students. In fact, research shows that an inspiring and informed teachers is the most important school-related factor influencing student achievement, so it is critical to convene professional development opportunities to expand knowledge and skills to implement best educational practices that meets the needs of all our students. The best professional development is ongoing, collaborative, and connected to working with students in order to build better understanding of their needs.

We are enthusiastic to provide strong professional development for all our entire staff so they can strengthen and intensify their skills to better serve all our students.

Congratulations to the 2018-2019 Support Staff

Ms. Debi Knecht - Curriculum and Assessment Coordinator

Mrs. Julie DiMaio - NGSS/Science Teacher on Special Assignment (TOSA)

Mrs. Julie Costantino - New Teacher Induction Provider & Curriculum and Assessment Coordinator

Mr. Andrew Evangelista - ELD Coordinator

Mrs. Jackie Giacomazzi - Technology Integration Specialist

Change in Elementary Prep Time

Next year, elementary prep time will be slightly different than the past years. A and B weeks will be a rotation of PE provided by Barbara Wong and Rick Hanson and character development provided by LeGarza.

By providing a more consistent opportunity for our students to connect physical activities and developing motivational team building, our students will benefit by strengthening their positive social abilities.

Parent Information Nights

We are looking forward to a series of parent nights next year that focus on the new Next Generation Science Standards (NGSS) and how classroom instruction incorporates these new standards; the three dimensional learning - Scientific Practices, Crosscutting Concepts, and Disciplinary Core Ideas.

LCAP Goal 2 - How Do We Reach ALL Students

All of our district's LCAP goals are to ensure that all of our students are learning. LCAP goal #1 ensures that the Millbrae School District is teaching to the State Standards to support college and career readiness. LCAP goal #2 ensures that all students are learning. In the past we expected the students to fit the instruction, but now we know that students learn in a variety of ways, and that we must teach to their needs. While this is challenging, it is essential to meet the learning needs of each student so that they can participate fully in their education and to support their potential.



How do teachers teach to the variety of learning needs within one class?

Our teachers are skilled not only in the delivery of instruction, but also in teaching in a variety of ways to meet the range of needs in their class. Our district has a variety of supports to help students and teachers and now we are developing one coordinated system to meet the needs of every student. This system, known nationally as Multi-Tiered System of Support (MTSS) incorporates the excellent teaching practices that we have in the District, identifies gaps in student learning and promotes educators working collaboratively so all students benefit. The purpose of a coordinated system of support is so students get what they need, as they need it within their classroom. We are building on the strong teaching practices that we have in the district and developing more collaboration and increasing our effectiveness. The structure of the Multi-Tiered System of Support (MTSS) is to build on our strengths and to respond quickly to the needs of our students.

The structure of the tiered system is:

Tier 1: All students receive high quality instruction, which differentiates for student learning styles, and uses class-wide interventions. Tier 1 is a proactive approach aimed at preventing learning problems. Tier 1 is universal and addresses the needs of 75-90% of the students.

Tier 2: At times, some students need additional instruction on specific skills. With selected short term instruction in small groups, many learning obstacles are solved and the students continue to work at their grade level. Tier 2 is early intervention which provides supplemental instruction and ends when the student no longer needs the specific intervention. Tier 2 is for at risk students and meets the needs of 10-25% of the students.

Tier 3: Some students are at risk for more significant learning obstacles and need targeted and intensive intervention to address their needs. These interventions are individualized and specific to the needs of the student. Tier 3 does not mean that the student is in special education and this level of support is reduced as the student learns the necessary skill. Tier 3 meets the needs of 3-5% of the students.



The MTSS system provides a continuum of supports that vary according to student needs. Student needs are identified by ongoing data and students move in and out of a tier of support as their needs change.

Some of the benefits of using a coordinated system of support are:

- Early intervention within classroom
- Short term interventions as needed
- Embedded supports within the instruction
- Using data to improve student learning

The Millbrae School District has been using many supports, some of them are:

- Teacher collaborations
- Reading intervention teachers
- School-wide positive behavior support
- English Language Learner instruction
- Supplementary curriculum to support a variety of learners
- A variety of technology tools
- Counselors
- Instructional aides

Our commitment is that students will receive sufficient and appropriate tiered supports that promote and sustain their academic growth and positive social/emotional development that enables them to learn and thrive in their classrooms. (LCAP Goal #2)

LCAP Goal 3 - Importance Of Relationships

A Special thank you to our School Board, District Administration and Staff, Millbrae Education Foundation, Parent/Teacher/Associations and Organization, Service Organizations, and City and Community Partners for your unwavering partnership and commitment to the Millbrae School District. Together, we have committed to a bond of equity for all students, aligned our vision and goals, and continued our focus on student achievement.

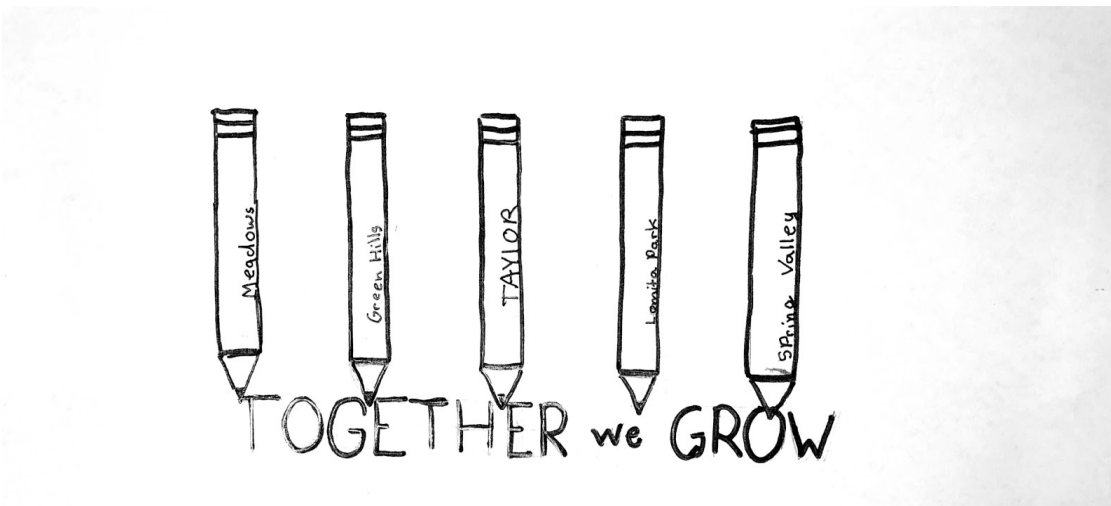


In looking to future years for our District and in order to maintain high-quality education in Millbrae schools, the Board of Trustees has engaged in conversations and is considering a

potential education parcel tax measure (Potential Local Funding Measure Fact Sheet - Page 25) that would provide a local source of revenue for Millbrae students. A local funding measure would provide the financial stability our schools need to continue providing quality education and prevent the loss of programs and services if the State cuts funding to our schools. We will continue this discussion as we open the doors for the 2018-2019 School Year.



The Board shall adopt the budget only after a Local Control and Accountability Plan (LCAP) is developed pursuant to Education Code 52060-52077 of annual update to the LCAP is in place for the budget year. Expenditures necessary to implement the LCAP of the annual update during the subsequent fiscal year shall be included in the budget (Ed Code 42127)




Alexa Dunn - 3rd Grade

Local Funding - Measure N

Thanks to strong academic programs in math, science, reading and writing, as well as highly qualified teachers, student test scores are well above the State's standard of excellence. However, despite strong student achievement, our district continues to face ongoing funding challenges, including being the lowest funded school district in San Mateo County.

To maintain high-quality education in Millbrae schools, the Board of Trustees approved resolution 17-18-07 calling for an election for approval of parcel tax to occur on June 5, 2018. Preliminary results from the County elections office lists Measure N exceeding the 2 / 3 approval for passage. Upon certification of the election results, the District will adjust programs and budget accordingly.



MILLBRAE SCHOOL DISTRICT

Preparing Millbrae Students for Success in the 21st Century

Supporting Student Success

Millbrae School District provides quality education to over 2,400 elementary and middle school students. Thanks to strong academic programs in math, science, reading and writing, as well as highly qualified teachers, student test scores are well above the State's standard of excellence. All five Millbrae schools have been named California Distinguished Schools in the past three years.

Maintaining Quality Education Through Local Funding

Despite strong student achievement, our district continues to face ongoing funding challenges, including being the lowest funded school district in San Mateo County. Additionally, our district is one of two elementary school districts in the County without a local voter-approved funding measure (see chart). These local funding measures create a stable source of annual revenue that districts can count on to help support academic programs and retain teachers.

Over time, the State has proved to be an unreliable partner in providing adequate funding to support the level of academic achievement we have come to expect in Millbrae schools. A local funding measure would provide the financial stability our schools need to continue providing quality education and prevent the loss of programs and services when the State reduces funding to our schools.

Local Funding Measure

To maintain high-quality education in Millbrae schools, the Board of Trustees is considering a potential education parcel tax measure that would provide a local source of revenue for Millbrae students. A potential measure would:

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

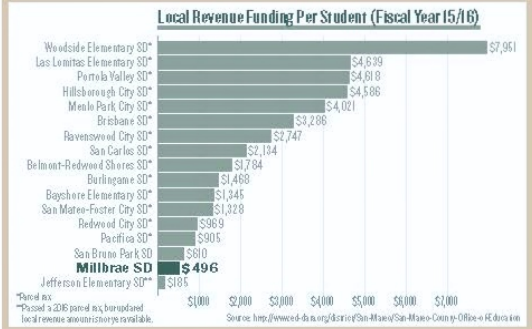
Any funding measure would require strict fiscal accountability:

- All money raised would stay here in our local community and could not be taken away by the State
- An independent citizens' oversight committee would ensure that all money is spent properly
- None of the money could be used to increase administrator salaries or benefits
- None citizen homeowners would be eligible for an exemption from the cost of the measure

WE WANT TO HEAR FROM YOU

Supporting student success should be a community-driven process and we welcome your feedback as we consider this important decision. For more information, please contact Superintendent Vahn A. Phayprasert at vphayprasert@mesd.k12.ca.us.

Local Revenue Funding Per Student (Fiscal Year 15/16)



School District	Funding Per Student (FY 15/16)
Woodside Elementary SD*	\$7,951
Las Lomas Elementary SD*	\$4,679
Portola Valley SD*	\$4,618
Hillsborough City SD*	\$4,586
Menlo Park City SD*	\$4,021
Brisbane SD*	\$3,286
Ravenswood City SD*	\$2,747
San Carlos SD*	\$2,184
Belmont-Redwood Shores SD*	\$1,784
Burlingame SD*	\$1,468
Bayshore Elementary SD*	\$1,345
San Mateo-Foster City SD*	\$1,328
Redwood City SD*	\$969
Pacificia SD*	\$905
San Bruno Park SD	\$580
Millbrae SD	\$496
Jefferson Elementary SD**	\$185

*Districts with a local funding measure
**District with no local funding measure available
Source: <http://www.sds.org/districts/San-Mateo/San-Mateo-County-Office-of-Education>

The Team!

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 budget employs staff members equivalent to approximately 204.975 full time (FTE) positions. Of these, 63.4% are certificated and 28.8% are classified. Since some classified and certificated staff members work less than full time, the proportion of FTEs is greater than the count of individuals.

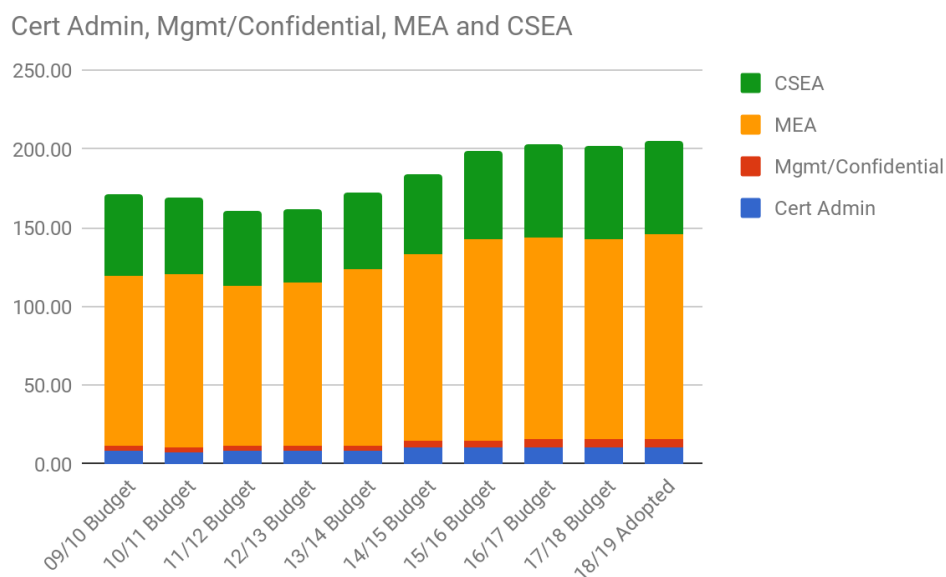


Approximately 85.6% of the District's budget goes to employee salaries and benefits. Millbrae School District continues to attract highly qualified staff members through its dedication to educational excellence, its desirable working conditions, and salaries that are comparable with county and state 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 and 2 vice-principals.

The following FTE (Full Time Equivalent) staffing comparisons from 2009-2010 through adopted budget 2018-2019



School Site Personnel (School Year 2017/2018)



Taylor Middle School



SPRING VALLEY ELEMENTARY

LOMITA PARK ELEMENTARY SCHOOL





MEADOWS ELEMENTARY



GREEN HILLS ELEMENTARY SCHOOL

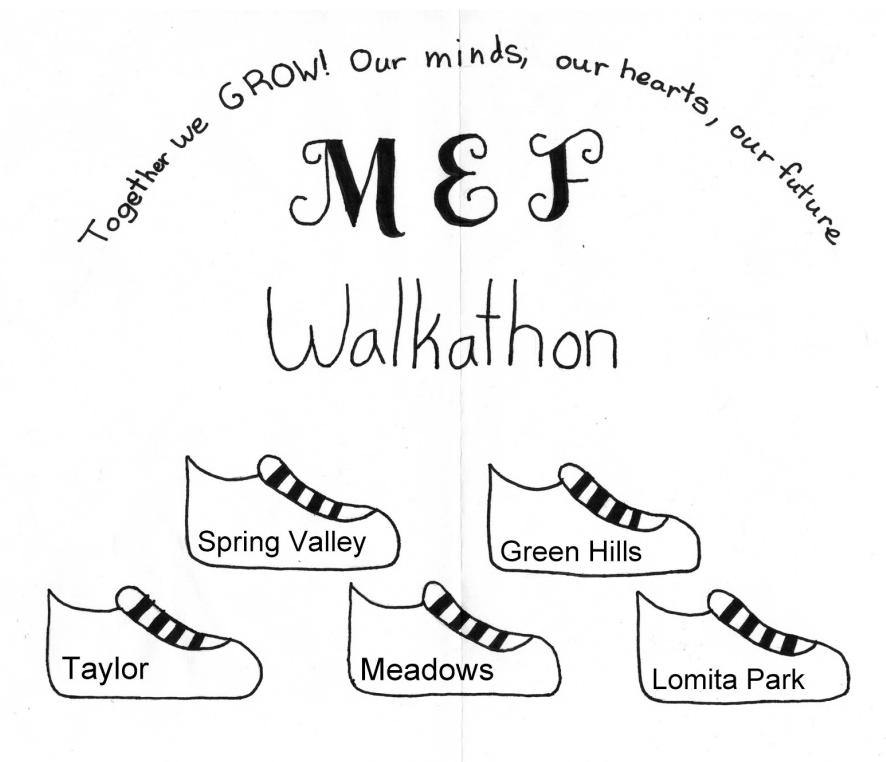
Volunteers Make a Difference!!!

The Millbrae community is known for coming together to support education and our students. Our strength comes from the people who work and volunteer. Involvement of staff, parents, and community in our student's education contributes to a positive and successful school experience. We encourage parents, grandparents and community members to be involved in the education of our children.

Volunteers have many opportunities to work with children and schools by assisting on the playground, in the classroom or library, as well as tutoring, chaperoning field trips, serving on committees or assisting with school projects and newsletters. An hour of your time can make a valuable difference.



Millbrae Education Foundation (MEF) funds staff and LCAP programs at all 5 schools. Every student in the district benefits from these essential programs. Each school's PTA/O raises money for field trips, assemblies, and materials at their specific campus for that school year. PTA funds cannot hire staff nor fund LCAP programs. PTA/Os are intended to make campus life more communal; to support teachers in volunteering and material needs; and to enrich their students' academic experiences with those "extras" that make school fun.



Maddie Hong - 7th Grade

Fiscal Year Budget Calendar (FY 2018/2019)

January 2018	Governor's release of State budget proposal for FY 2018/2019 Review of staffing for FY 2018/2019
February 2018	Board/Staff conducts budget study based upon Governor's release
March 2018	Board/Staff review and adjust staffing levels for FY 2018/2019
April 2018	Board may conduct additional budget study sessions
May 2018	Governor's release of State budget May-Revise for FY 2018/2019 Board/Staff conducts additional budget study sessions
June 2018	Board adopts FY 2018/2019 budget & LCAP Governor signs State Budget
July-August 2018	Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.
October 2018	First Interim cut-off FY 2018/2019
December 2018	Board approval First Interim FY 2018/2019 Release of Auditor's Report for FY 2017/2018
January 2019	Second Interim cut-off for FY 2018/2019
March 2019	Board approval of Second Interim for FY 2018/2019
July 2019	Business office staff begins year-end closing (06/30/2019)
September 2019	Board approval of FY 2018/2019 unaudited actuals
December 2019	Release of Auditor's Report for 06/30/2019
January 2020	Board approval of Auditor's Report for FY 2018/2019

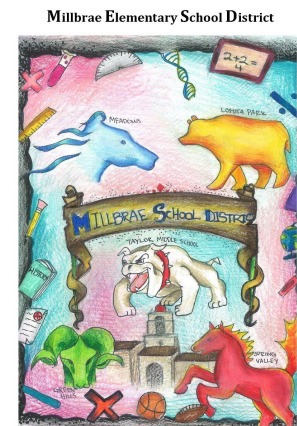
Budget Introduction

Purpose of the Budget

The budget is a description of the educational plan and;

- Resources to support the plan
- A financial plan outlining proposed District actions
- An accountability tool
- A public information document

The Budget serves as both a policy document and a day-to-day guidance tool: Expressing in terms of dollars the District's education programs and vision. More specifically, the Budget serves as an outline for the estimated revenue and expenses for the fiscal year.



2017-2018 Budget

Artist: Carissa Chiu & Olivia Chilandti - 7th Grade-Taylor Middle Sch

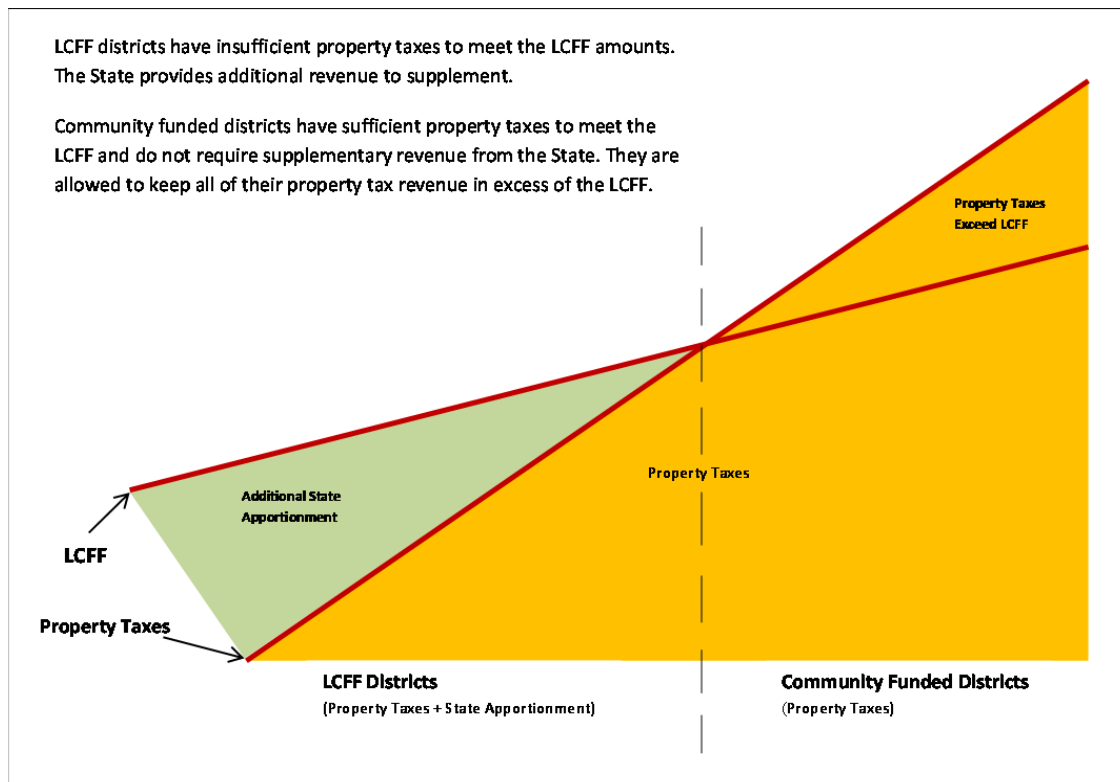
As required by law and best fiscal practices, school districts throughout the State of California must adopt a preliminary budget prior to the beginning of each fiscal year, July 1st. The Board shall adopt the budget only after a local control and accountability plan (LCAP) developed pursuant to Education Code 52060-52077, or an annual update to the LCAP, is in place for the budget year. Expenditures necessary to implement the LCAP, or the annual update during the subsequent fiscal year, shall be included in the budget. (Education Code 42127) Due to the fact that we cannot be certain of the amount of revenue, expenditures, and other fiscal impacting events, our budget continues to be adjusted.

As most districts, Millbrae School District's budget process is continuous. During the school year, the District reviews, adjusts and confirms its financial status with interim reports and unaudited year-end financial reports. Districts are required by law to report their financial status to the public and to county office of education officials. Each of these reports are intended to identify emerging problems and avert a financial crisis.

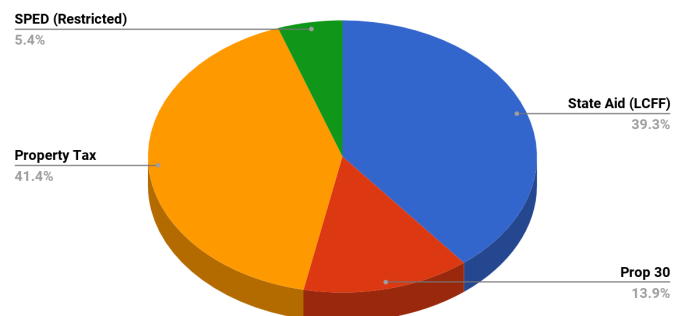
The District's elected school board holds final responsibility for adopting the budget, and that budget must be balanced—i.e., allow the district to meet its current and future financial obligations and maintain its required 3% reserve. The board's role in fiscal accountability goes beyond a simple vote, however. The board also sets policies that help guide both the budget development and financial management of the district's revenues and expenditures throughout the year. The Board must moderate the inclination to innovate and invest in new priorities, provide raises to employees, or invest in new problems not supported with on-going revenues—with a clear-sighted evaluation of the district's current and anticipated fiscal condition. It is responsible for supporting and monitoring the implementation of the budget as carried out by the superintendent and district staff. And it sets the expectations for how the district's financial status and expenditure decisions will be communicated to board members and to the public.

How Are School Districts Funded?

Funding for school districts throughout California are either state funded, known as the Local Control Funding Formula (LCFF), or community funded, known as Basic Aid districts. Basic Aid Districts, representing approximately 10% of school districts in the State, which have local property taxes that exceed the LCFF model. These districts, under current law, are allowed to keep all of their revenue generated from this source. LCFF districts are located in areas that do not have sufficient local property taxes to meet this minimum state funding level, thus, the State of California provides the balance to meet the LCFF level. Millbrae School District is an LCFF funded district.

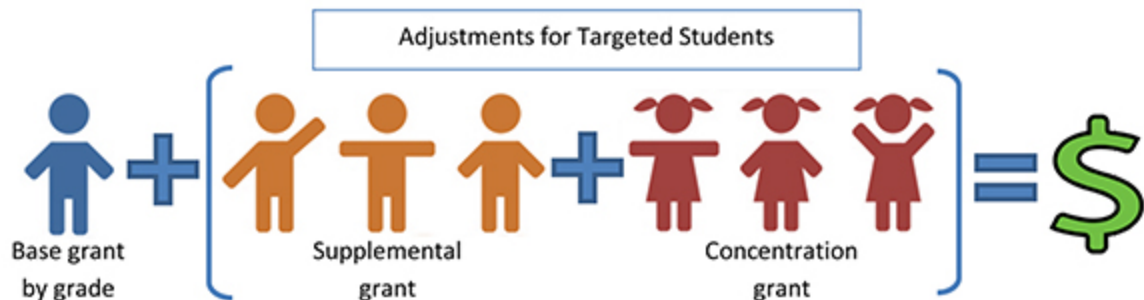


For fiscal year 2018-2019 budget adopted, Millbrae School District's General Fund is projected being funding 41.4% property taxes and the balance from state aid under the LCFF model.



Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) is a mechanism for redistributing state general funds guaranteed by Proposition 98 and the primary source to support all students attending K-12 public schools in California. Additionally, the LCFF is our single largest source of funding. Under State law, each district has a guaranteed amount of general purpose funding (Base Grant). The Base Grant is determined by multiplying Average Daily Attendance (ADA) by the grade span base. In addition, the LCFF recognizes that certain groups of students face especially high barriers to meet success of their educational goals. Thus, the Supplemental grant provides 20% of the adjusted Base grant for targeted students. Targeted students include English Language Learners, students enrolled in free and reduced meal programs, foster youth and the homeless. The Concentration grant, which Millbrae School District does not qualify for, equals 50% of the adjusted Base grant for targeted students exceeding 55% of LEA's enrollment.



The LCFF, which began in fiscal year 2013-2014, as been proposed by Governor Brown at the May Revise Budget presentation to be fully funded in FY 2018-2019, instead of FY 2020/2021. The Governor credits voter approval of Proposition 30 (2012) and the extension of the personal income tax approved in November 2016 of Proposition 55. The estimated tax revenue from these two pieces of legislation raised \$6 - \$9 Billion went to K-12 and community college funding.

Emily Wu - 2nd Grade



2017 Refunding Bond Highlights

On Thursday, October 19, 2017, the Millbrae School District again refinanced existing bonds to take advantage of low interest rates in the municipal bond market. The District refinanced approximately \$6.9 million of outstanding bonds, which saved taxpayers over \$1.6 million in total debt service savings over the remaining life of the bonds. The financing closed on November 16, 2017.

The refinancing was successful due to high demand for the District's bonds and the District's high quality credit rating ('Aa1' from Moody's Investor Services). The rating places the District among the top 15 percent of California school districts rated by Moody's, and reflects the District's conservative financial management practices resulting in a strong financial position. Additionally, the bonds were designated "bank qualified," which provides favorable tax treatment for banks and, thus, increased the pool of potential investors.

In a school general obligation bond refunding, similar to refinancing a home to a lower interest rate mortgage, proceeds of the new bonds are used to retire the older bonds. The lower interest rates reduce the debt service payments, which results in savings to taxpayers. The bonds were refinanced without extending the term of the prior bonds.

This transaction reflects the Board of Education's stewardship of taxpayer funds, by minimizing debt service costs for the District's outstanding bonds. "Our top priority is to be good stewards of the funding that our community granted us through previous bond measures."

This marks the second time the District has refinanced bonds in the last two years. In 2016, the District refinanced approximately \$8.5 million of outstanding bonds and saved taxpayers approximately \$1.5 million. Combined, these two refundings have saved Millbrae taxpayers approximately \$3.1 million.

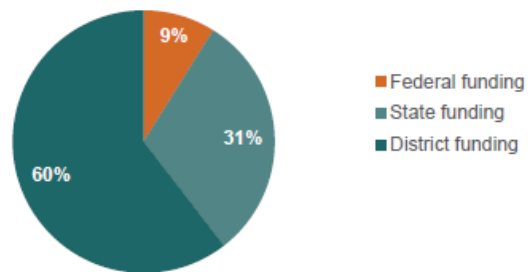
	2016 Refunding Bonds	2017 Refunding Bonds
Bonds Refunded	Election of 2008, Series A	Election of 2008, Series B-2
Bond Par Amount	8,720,000	7,170,000
Debt Service Savings	\$1,466,119	\$1,634,919
Net Present Value Savings	\$1,247,645	\$1,190,704
Percentage Savings (Refunded Bonds)	14.64%	17.33%
True Interest Cost	2.129%	2.847%

Special Education

With the enactment of the Individuals with Disabilities Education Act (IDEA), students with disabilities have a federal right to a “free and appropriate public education.” While that includes federal funding, the money is **NOT ENOUGH** to cover all needs; the rest comes from the district’s general funds. The California Legislative Analyst's Office (LAO) estimates that educating California’s students with disabilities costs on average more than twice as much as educating general education students (source: LAO 2013). Our district has three (3) main sources of revenue to fund our Special Education programs: Federal Government, State of California and the District.

Special education funding continues to be a problem for states as Congress is only providing about 9% of the promised monies needed to support the mandates outlined in IDEA, with States providing about 31% and districts providing the balance funding from the general fund.

Most special education funding comes from local contributions



Sources: Authors' calculations from CDE special education finance data, 2014–15

Special Education is an integral component of the total public education, providing an education in a manner that promotes maximum interaction between students with disabilities and without, while addressing the needs of all. Districts identify students with disabilities, evaluate whether those disabilities prevent access to instruction, and create an Individualized Education Program (IEP) that spells out services to be provided. This process shapes our District’s size, scope, and costs of services.

The state of California requires school districts to join a SELPA. Funds for Special Education are distributed according to the total student population within a Special Education Local Plan Area (SELPA). Millbrae Elementary School District belongs to the San Mateo County Special Education Local Plan Area. SELPAs were created to ensure that all students with disabilities are educated in compliance with Federal law. State law gives SELPAs a range of policy and procedural responsibilities to ensure local special education programs meet the needs of students, teachers, and administrators.



The 2018-2019 Adopted Budget for Special Education is projected with total sources of revenues of \$3,560,465 from LCFF sources, which includes a \$2,427,785 in General Fund contributions, and \$3,305,684 to support direct and indirect expenditures (resource code 6500) and from Federal IDEA sources 921,606, which includes a \$523,972 contribution from the General Fund.

LCFF Sources	2018/2019	2019/2020	2020/2021
Sources of Revenues	Adopted Budget	Projections	Projections
LCFF Sources	\$1,132,680	\$1,132,680	\$1,132,680
Contributions: Fund 01	\$2,427,785	\$2,508,730	\$2,326,068
Total Sources	\$3,560,465	\$3,641,410	\$3,458,748
Expenditures			
Certificated Salaries	\$1,551,470	\$1,594,463	\$1,613,785
Classified Salaries	\$218,248	\$226,451	\$230,019
Employee Benefits	\$387,884	\$434,220	\$460,774
Health & Welfare	\$147,930	\$147,930	\$147,930
Supplies	\$22,000	\$22,000	\$22,000
Services - Other	\$576,158	\$546,600	\$497,200
Other	\$656,775	\$669,746	\$487,040
Total Expenditures	\$3,560,465	\$3,641,410	\$3,458,748
FEDERAL Sources			
Sources of Revenues	Adopted Budget	Projections	Projections
Federal IDEA Sources	\$397,634	\$397,634	\$397,634
Contributions: Fund 01	\$523,972	\$562,642	\$600,945
Total Sources	\$921,606	\$960,276	\$998,579
Expenditures			
Classified Salaries	\$631,665	\$647,847	\$663,286
Employee Benefits	\$185,425	\$207,913	\$230,777
Health & Welfare	\$104,516	\$104,516	\$104,516
Total Expenditures	\$921,606	\$960,276	\$998,579

California School Finance FY 2018-2019

(Source: School Services of Ca)



The May Revision represents the final opportunity for the Governor to update his economic projections prior to enactment of the State Budget in June of 2018, and thus, becomes the source of the District's adopted budget for 2018-2019. Factors such as tax revenues, population growth and competing state priorities are all detailed in the Governor's May Revision.

The May Revision increases the following from the January initial budget proposal:

- LCFF Gap Funding: Increase of \$320 million
- One-Time Funding: Increase of \$286 million
- Cost of Living Allowance (COLA): Increase of \$10.6 million
- Federal Restart Grant: Increase of \$13.9 million (1-time)
- Fire-Related Property Tax Backfill: Increase of \$12.3 million for FY 2017-18 and \$17.8 million for FY 2018-19



Because of the strong revenues received by the State from January to May 2018, the Governor has increased the 2018-2019 revenue forecast to fully fund the Local Control Funding Formula two years ahead of schedule.

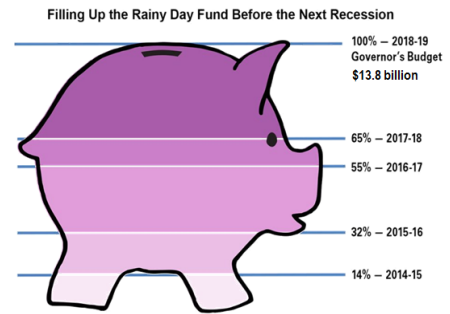
“Now is the time to save; not the time to make new pricey new promises we can’t keep”

As Governor Jerry Brown begins plans to leave office next year, he continues to paint a bright fiscal picture than what he offered in his January Budget proposal. Nevertheless, the Governor

maintains full funding of the LCFF funding and the Rainy Day Budget Reserve (Prop 2-2014). Under Proposition 98 funding formula, more dollars are earmarked to K-12 and community colleges than proposed earlier.

Budget Summary - General Fund

- Increase in revenues and transfers - 2.8%
- Increase in expenditures - 8.3%
- Reserve totals - 12.4% of expenditures
 - \$3.2M for economic uncertainties
 - \$13.7B for Budget Stabilization Account (Rainy Day Fund)



General Fund Budget Summary (in millions)		
	2017-18	2018-19
Prior-Year Balance	\$5,673	\$8,452
Revenues and Transfers	\$129,825	\$133,513
Total Resources	\$135,498	\$141,965
Total Expenditures	\$127,046	\$137,562
Fund Balance	<u>\$8,452</u>	<u>\$4,403</u>
Budget Reserve:		
Reserve for Encumbrances	\$1,165	\$1,165
Reserve for Economic Uncertainties	\$7,287	\$3,238
Budget Stabilization Account	\$9,410	\$13,767
Total Available Reserve	<u>\$16,697</u>	<u>\$17,005</u>

As in the Governor's prior year presentations, he continues to caution state legislators not to expand programs or establish new ones as the economy can weaken impacting revenues from the "big 3" sources - personal income tax (PIT), sales tax, and corporate tax. Additionally, the next administration will have to contend with ongoing liabilities of infrastructure and retiree health benefits, and continue to fund increases obligations to such programs as Medi-Cal, Cal Grants, child care, In-Home Supportive Services and foster care reform.

Outlook

Governor Brown released his final May Revision for the 2018-19 state budget, opening with a quote from Sir Isaac Newton, “What goes up must come down.”

The Governor’s May Revision reflects \$8 billion in higher revenues compared to the January Proposal, and focuses on making a few ongoing commitments while dedicating \$4 billion in one-time General Fund spending, as follows:

- \$2 billion – Provides infrastructure funding targeted to universities, courts, state facilities, and flood control.
- \$359 million – Provides resources to assist local governments in their efforts to address homelessness, including \$50 million for individuals with mental illness.
- \$312 million – Provide funding for enhanced early detection of mental health problems and the education of mental health professionals.

As in previous presentations, The Governor’s May Revision continues the themes with continued emphasis on the risks posed by the all but inevitable eventual recession. The Governor was quick to point out that the current recovery is the second longest in the post-war period and if there is not a recession within the next two years it would be historical.

Our District’s general fund revenue is received from the state’s revenue and, consequently, state revenues are determined by the growth in the state’s economy. The proposed state budget continues to set the following priorities: paying down the state’s debt; strengthening the “rainy day” fund; and continued commitment to full funding of the Local Control Formula (LCFF).

While tax collections are surpassing the Governor’s initial forecast, analysts believe the growth of the State’s general fund balance is due in part the shifting of the personal income tax (PIT) from 2017 to 2018 to take advantage of the new Federal tax plan, and the voter approved propositions 30, 55, and 98.

The “take-away”, the Governor continues to emphasize exercising fiscal restraint due to this looming recession, pressures from Washington D.C., and the State’s increasing liabilities. While the Governor continues to stress the likelihood of a recession in the near future, the forecast does not project a recession and in fact reflects continued growth over the next four years.

Propositions 30 and 55

Proposition 30 was approved by the voters of California in November 6, 2012. This measure temporarily raised the state sales tax 0.25%, creating an estimated \$1.5 billion annually, for the period January 1, 2013 through December 31, 2016. Additionally, four high-income tax brackets were created, estimating to generating an estimated \$6.0 - \$8.0 billion annually, for years calendar years 2012 - 2016.

- 10.3 percent tax rate on taxable income over \$250,000 but less than \$300,000
- Imposed an 11.3 percent tax rate on taxable income over \$300,000 but less than \$500,000
- Imposed a 12.3 percent tax rate on taxable income over \$500,000 up to \$1,000,000

- Imposed a 13.3 percent tax rate on taxable income over \$1,000,000

This measure prevented \$6 billion cuts to the education budget for California state schools.

Proposition 55 was approved by the voters of California in November 6, 2016, extending the high-income tax brackets for an additional 12 years, expiring in December 31, 2030.

It is estimated that these propositions will contribute billions to support all General Fund programs, with K-14 education funding benefitting by “capturing” 40% of these added funds.

Furthermore, the state has added “considerable ongoing commitments” since voter approval of Proposition 30 that we have to either end or be absorbed by the State’s general fund in fiscal year 2030/31.

Proposition 98

Proposition 98 sets in the State Constitution a series of complex formulas that establish the minimum funding level for K-12 education and community colleges from one year to the next. This target level is determined by prior-year appropriations that count toward the guarantee and (1) workload changes as measured by the change in K-12 average daily attendance (ADA), and (2) inflation adjustments as measured by the change in either per capita personal income or per capita state General Fund revenues, whichever is less. Over the last five years, Proposition 98 has provided significant funding increases for schools, which have been used to restore cuts that were imposed during the Great Recession.

While the May Revision proposes Proposition 98 funding increases slightly over the January proposal, the Governor cautions that the major gains of the recent past have come to an end. The May Revision proposes Proposition 98 funding to \$78.4 billion, an increase from January’s \$78.3 billion.

What is Prop. 98?

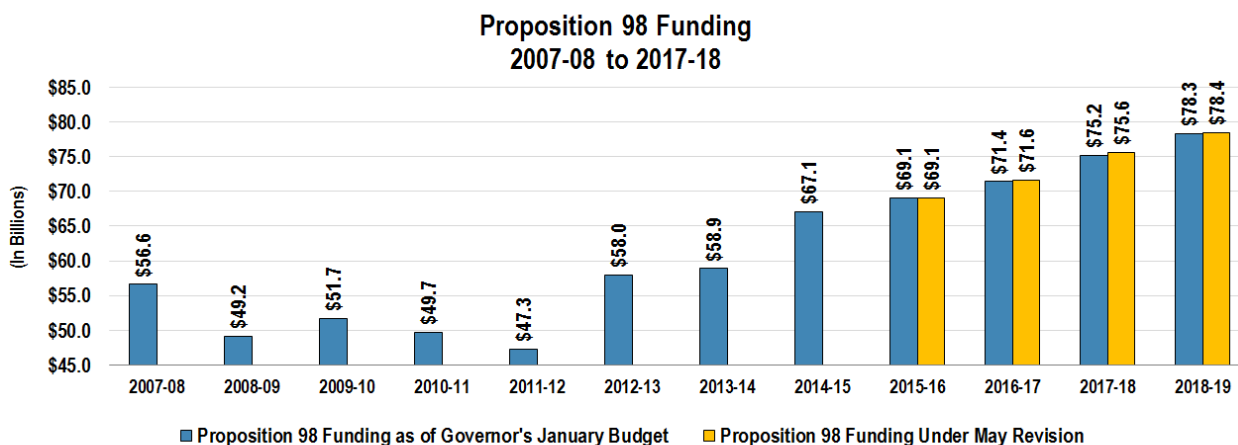
Approved by California voters in 1988, Proposition 98 provides schools with a constitutionally guaranteed share of the state budget. This ballot measure was created and passed in part as a response to Proposition 13, which had passed 10 years earlier. Prop. 13 limits property taxes and therefore limits the amount of money schools receive from local sources.

The state uses one of three “tests” (formulas) to determine how much funding education will receive during any particular budget year.

- Test 1 mandates that K-12 education and community colleges receive about 39 percent of the General Fund, the percentage education got in 1986-87.
- Test 2 requires that education get the same amount of funding it received the previous year with adjustments for per capita personal income growth.
- Test 3 provides adjustments for enrollment growth and General Fund revenue growth.

Proposition 98 also contains a feature known as the “maintenance factor.” When the state’s economy is in terrible shape, the Proposition 98 guarantee may be suspended, but the gap between how much schools receive and how much they were supposed to receive under Proposition 98 has to be restored in the following years. The Proposition 98 guarantee has only been suspended once during its 20-year history (in 2004–2005).

As part of the Governor’s May Revision package for FY 2018-2019, he proposes to suspend the statutory Proposition 98 Test 3B supplemental appropriation from 2016-2017 through 2020-2021 fiscal periods.



Cost-of-Living Adjustment and Average Daily Attendance

Based on final data for the Implicit Price Deflator, the May Revision includes a 2.71% cost-of-living adjustment (COLA) for K-12 education programs outside the Local Control Funding Formula, and 3.0% for the Local Control Funding Formula. The statutory COLA for K-12 education is based on the annual average percentage change in value of the federally maintained Implicit Price Deflator for state and local governments, and is applied to the Local Control Funding Formula (LCFF) base grant targets, as well as other education programs that are funded outside of the LCFF. The estimated statutory COLA for K-12 education programs in the Governor’s January Budget proposal for 2018-19 was 2.51%.

During implementation of the LCFF, the COLA was a less significant factor for most K-12 local educational agencies (LEAs) in estimating revenue changes for the upcoming year than it was under revenue limits. Now that LCFF has been proposed to be fully funding, the LCFF growth estimates will be limited to discretionary COLA adjustments.

The other education programs that will receive 2.71 % COLA are:

- Special Education
- Child Nutrition
- Foster Youth
- Preschool
- American Indian Education Center
- American Indian Early Childhood Education

Local Control Funding Formula - Impact on School Districts

The Governor's 2018-19 May Revision projects full implementation of the LCFF, two (2) years earlier than projected. With an increase of \$2.8 billion in additional Proposition 98 revenues as compared to FY 2017-2018, the May revise for FY 2018-2019 is projected to be \$78.4 billion. These projected amount exceeds allows the LCFF funding at 100% of the target and fund a COLA of 2.71% for all education programs, plus an additional 0.29% towards the LCFF base grant. In addition, the May Revision increased the one-time discretionary funds from \$1.8 billion to \$2.02 billion.

Item	Jan. Initial Budget	May Revision
LCFF Gap Funding	100% or \$2.9 billion	100% or \$3.2 billion
Prop. 98 Minimum Funding Guarantee 2016-2017 2017-2018 2018-2019	\$71.4 billion \$75.2 billion \$78.3 billion	\$71.6 billion \$75.6 billion \$78.4 billion
2018-2019 COLA	2.51%	2.71% (LCFF-3.0%)
One-time Fund 2018-2019 Discretionary Use	\$1.8 billion \$295 per ADA	\$2.02 billion \$344 per ADA

The LCFF provides funding to all school districts and provides supplemental revenues through percentage weighting factors to increase or improve services for students who are not English language proficient, who are from low-income families, or who are in foster care. The target base grants by grade span for 2018-19 increase by the augmented COLA of 3.0%, an upward adjustment from January's 2.51% COLA estimate in January.

Grade Span	2017-2018 Base Grant per ADA	3.00% COLA Increase	2018-2019 Base Grant per ADA
K-3	\$7,193	\$216	\$7,409
4-6	\$7,301	\$219	\$7,520
7-8	\$7,518	\$226	\$7,744
9-12	\$8,712	\$261	\$8,973

The 2018-19 transitional kindergarten-3 grade span adjustment (GSA) for class-size reduction (CSR) will be at \$771 per ADA, as well as the grade 9-12 GSA at \$233 per ADA, in recognition of the need for career technical education (CTE) courses provided to students in the secondary grades.

Grade Span	2018-2019 Base Grant per ADA	GSA	2018-2019 Adjusted Grant
K-3	\$7,409	\$771	\$8,180
4-6	\$7,520	-	\$7,520
7-8	\$7,744	-	\$7,744
9-12	\$8,973	\$233	\$9,206

In addition to the base grants, school districts and charter schools are entitled to supplemental increases equal to 20% of the adjusted base grant (which includes CSR and CTE funding allocation) for the percentage of enrolled students who are English learners, eligible for the free and reduced-price meals program, or in foster care (the unduplicated pupil percentage). An additional 50% per-pupil increase is provided as a concentration grant for the percentage of eligible students enrolled beyond 55% of total enrollment.

Grade Span	2018-2019 Adjusted Grant	20% Supplemental Grant - Total UPP	50% Concentration Grant - UPP +55%
K-3	\$8,180	\$1,636	\$4,090
4-6	\$7,520	\$1,504	\$3,760
7-8	\$7,744	\$1,549	\$3,872
9-12	\$9,206	\$1,841	\$4,603

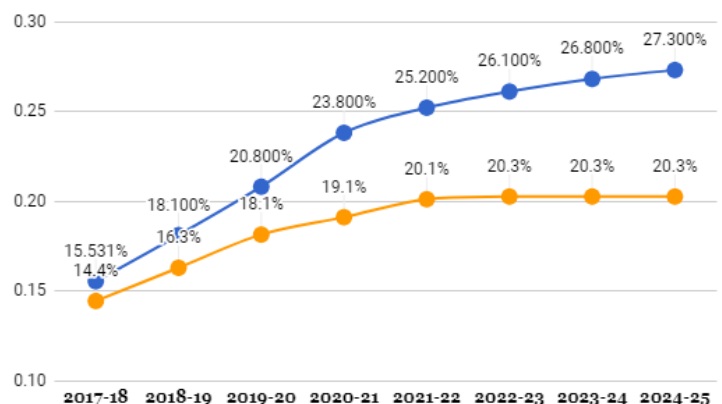
Employer Funded Retirement Contributions

During the 2014-2015 budget process, the Governor Brown negotiated AB 1469 (Bonta) that will increase district's CalSTRS contribution rates from 8.25% of certificated payroll to 20.3%, by 2024-25. Similarly, the State adjusted CalPERS assumptions, decreased the average rate-of-return on the investment fund, and lengthened the average lifespan of retirees, resulting in a increase of employer's rates from 11.44% of classified payroll to 27.3% by 2024-25.

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

— STRS — PERS

Projected pension rates by plan



CalSTRS Employer Contribution Rates

CalSTRS relies on income from investments and ongoing payments from members, employers and the state. Lowering the long-term forecast of investment income must be offset by higher contributions. That will come in two steps. Last fiscal year, new certificated staff will pay an additional half-percent of their pay, an average of \$200 annually to CalSTRS. Starting July 1, 2018, that could double to 1 percent, about \$400 per year. The State estimates about 80,000 teachers, those hired since 2013, who constitute about 1 in 5 teachers in the state, would be affected.

The state will face a decade of higher contributions, paid from the General Fund. Starting July 2017, with \$153 million more in contributions, the annual increase will reach an estimated \$879 million after five years, and possibly more than double that by the end of a decade.

The impact of changes in mortality projections is built into the increases. Actuaries are predicting that teachers and principals will live longer, an average of three years over the next 30 years, and so the fund will need more money.

School districts, which already are phasing in \$3.8 billion in annual CalSTRS increases by 2020-21, are shielded from even higher contributions under the terms of a deal that Brown and legislators struck in 2013. They could face a more modest increase beginning in 2021-22.

Last Year	Budget Year	Projected			
2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
14.43%	16.28%	18.13%	19.10%	19.10%	19.10%

CalPERS Employer Contribution Rates

On December 19, 2017 the CalPERS board once again lowered the projected investment return assumption from 7.25% to 7.00% for the June 30, 2018 valuations. Employer contribution rates for Districts will be negatively impacted with increasing rates.

The employer rate is proposed to increase to 18.1% in FY 2018-2019, an increase of 2.569% from FY 2017-2018. The estimated future rate increases for the District as a result of the reduction in the investment rate of return are as follows:

Last Year	Budget Year	Projected			
2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
15.531%	18.062%	20.8%	23.5%	25.2%	26.1%

Rising rates for both CalSTRS and CalPERS poses a **significant** future budget challenge for the District. In terms of dollars, the District's pension costs are estimated to increase \$919,000 from FY 17/18 to FY 20/21. Due to the fact that pension costs are expected to grow faster than overall expenditure growth, pension costs will assume a greater percentage of the District's total budget.

As the target rate of return on investments is key funding source of both systems, approximately 62% for CalPERS and 58% for CalSTRS, school districts throughout the state will have to monitor and possibly make further adjustments should investment returns need future adjustments - which will drive up our employer rates accordingly.

**CalPERS cuts earnings
forecast; School districts
to pay more for pensions**

With no specific funds are earmarked for the increasing CalSTRS and CalPERS payments, these expenditures will continue to be a primary driver of the General Fund expenses in coming years. Money for pensions will divert funding from other priorities.

Special Education

The Governor's May Revision continues not include any measurable funding increase for special education programs. In addition to the proposed 2.71% COLA (\$14.66 per ADA) increase for special education programs, the Governor proposes:

- \$100.0 Million in one-time funding for programs to increase and retain special education teachers
- \$10.0 Million in ongoing funding for Special Education Local Plan Areas (SELPAs)
- \$167 Million (\$125.0 Million on-going) to establish an "inclusive availability of school readiness programs for children age 0 to 5, to improve long-term academic outcomes for low-income children and children with exceptional needs.
- Proposed revisions to special education budget transparency and accountability.

Discretionary Funds (One-Time)

The Governor's proposes just over \$2.02 billion in one-time discretionary funds for school districts, COEs, and charter schools. This equates to approximately \$344.00 per ADA. Like prior years, these funds would be available for expenditures at the discretion of District and would be used to offset District's outstanding mandate reimbursement claims. In prior years, funding has been allocated on the basis of prior-year Second Principal Apportionment (P-2) ADA. School districts budget these funds in their multi year projections need to ensure that the spending plan is flexible, scalable and adjustable. Therefore, our districts has heeded the advice from San Mateo County Office of Education not to utilize the FY 2018-19 budget using one-time funds.

Routine Restricted Maintenance Account

The 2018-2019 provides a phase-in of the 3% contribution to Routine Restricted Maintenance Account (RRMA). For the 2017-18 to 2019-20 fiscal years, the required minimum amount to be deposited into the account shall be the greater of the following amounts: The lesser of three percent (3%) of the general fund expenditures for that fiscal year or the amount that the school district deposited into the account in the 2014-15 fiscal year. Two percent of the total general fund expenditures of the applicant school district for that fiscal year. For fiscal year 2018/2019, the District's projected contribution will be \$669,847.

The expenditures are to be used for the following:

- Ongoing maintenance of school buildings
- To repair, restore or renovate school property, including
- Regularly scheduled maintenance
- Periodic repair of plumbing, heating, air conditioning, electrical, roofing and floor systems

2017-18 to 2019-20	2020-21 and Beyond
Greater of:	At least:
Lesser of 3% of total General Fund expenditures or the amount deposited in 2014-15	3% of total General Fund expenditures
2% of total General Fund expenditures	Flexibility goes away and the requirement becomes 3% in the year after a local agency receives its first apportionment from Proposition 51

Teacher Workforce

The May Revision retains the Governor's commitment to address the Special Education teacher shortage problem. The proposal for one-time funding for Teacher Residency Programs to support one-year mentoring and clinical program (\$50 million) and Local Solutions Grant Program to provide grants to create new or expand new programs for Special Education teachers (\$50 million).



In Closing

Annually, the Board of Trustees and District Office Staff review past, current and future programs (including positions) in alignment with LCAP Goals, Actions and Services. Due to the fact that Millbrae is one of lowest districts in regards to local revenue sources, the District has to rely solely on LCFF dollars, and thus, able to fund highly prioritize programs as appropriate to ensure fiscal solvency. Should the district be able to increase local revenue (increase Foundation revenue, Parcel Tax, Grants, etc...), the district would then be able to expand, increase and/or explore additional programs.

The budget has been prepared based on an estimated ending balance at June 30, 2018 of \$3,725,841. The ending balance consists of various components including revolving cash, reserves for restricted programs, reserve for economic uncertainties, board designated reserve items, textbook adoptions, technology improvements, and other designated and undesignated amounts as detailed in the proposed budget. It is important to note that we will not know the final ending balance from the current year until the books are closed in September of 2018. This figure (which will be the beginning balance for the 2018-2019 year) is an important component of the projected ending balance for the budget year which we estimate will be approximately \$3,683,059.

Additionally, it is important to consider that this hinges on adoption of the Governor's Proposed State Budget. In order to sustain the level of program services incorporated into the budget and out years, it is necessary to increase the projected ending fund balance in the budget year in order to remain positive in the final year of the multi-year projection. The state required School District Certification (Form CB from the SACS software) is attached. This form includes the state adopted Criteria and Standards assessment, as well as the Board Certification of the budget. Also attached is the annual Workers' Compensation Certification.

California has many competing aspirational goals. Fair and full funding for public education, healthcare for all, adequate housing for everyone, carbon reduced environment, and many more. Tough choices and even tougher sources for funding will be coming forward as challenges for our new Governor.

MESD's Budget Assumptions

The budget illustrates our commitment to invest in services and programs to afford the very best for our students and staff. The accuracy of the District's budget projections is only as good as the research and information obtained in our assumptions used in developing this document. If our assumptions are incorrect, so too will be our budget. Therefore, since it is impossible to accurately predict all the assumptions, both within our District and external events, we update the budget three times after the original Board adoption. The first occurring forty-five (45) days after the State of California adopts its budget, and two (2) interim reports are presented and delivered to the Board of Trustees in December and March of each fiscal year. Based upon the Governor's May Revise, recommendations from the School Service of California's Dartboard, San Mateo County Office of Education's Common Message and Fiscal Crisis Management Assistance Team (FCMAT) LCFF calculator, listed below are highlights of the assumptions used for the MYP. Attached is the MYP Budget assumptions for Fiscal Year 2018-2019 and 2 years subsequent.

LOCAL CONTROL FUNDING FORMULA (LCFF)		
FY 2018-19	FY 2019-20	FY 2020-21
Gap Funding Rate: 100.00%	Gap Funding Rate: 0.00%	Gap Funding Rate: 0.00%
COLA: 2.71%	COLA: 2.57%	COLA: 2.67%
LCFF COLA: 3.00%	-	-
ADA: 2,339.94	ADA: 2,284.65	ADA: 2,206.95
Enrollment: 2,409	Enrollment: 2,355	Enrollment: 2,275
Unduplicated Pupil %: 37.04%	Unduplicated Pupil %: 36.87%	Unduplicated Pupil %: 37.04%
CSR Ratio: Alternatively bargained	CSR Ratio: Alternatively bargained	CSR Ratio: Alternatively bargained

STATE REVENUES		
FY 2018-19	FY 2019-20	FY 2020-21
18/19 Continues to reflect state revenue funding for Mandated Cost block grant (\$31.15/ADA) and Unrestricted Lottery (\$148/ADA), Restricted Lottery (\$46/ADA), ASES Grant and STRS on Behalf.	19/20 Continues to reflect state revenue funding for Mandated Cost block grant (\$31.15/ADA) and Unrestricted Lottery (\$148/ADA), Restricted Lottery (\$46/ADA), ASES Grant and STRS on Behalf.	20/21 Continues to reflect state revenue funding for Mandated Cost block grant (\$31.15/ADA) and Unrestricted Lottery (\$148/ADA), Restricted Lottery (\$46/ADA), ASES Grant and STRS on Behalf.
One-Time Discretionary funding is included at May Revise proposed funding of \$344/ADA	One-Time Discretionary funding is not included in FY 19/20	One-Time Discretionary funding is not included in FY 20/21
18/19 Lottery projections reflect \$146/ADA for unrestricted revenue and \$48/ADA for restricted Lottery as per School Services Dartboard projections.	19/20 Lottery projections reflect \$146/ADA for unrestricted revenue and \$48/ADA for restricted Lottery as per School Services Dartboard projections.	20/21 Lottery projections reflect \$146/ADA for unrestricted revenue and \$48/ADA for restricted Lottery as per School Services Dartboard projections.

LOCAL REVENUES		
FY 2018-19	FY 2019-20	FY 2020-21
18/19 Local Revenue continues to reflect revenue from Millbrae Education Foundation, Leased site revenue, interest, and Retiree Health & Welfare Revenue.	19/20 Local Revenue continues to reflect revenue from Millbrae Education Foundation, Leased site revenue, interest, and Retiree Health & Welfare Revenue.	20/21 Local Revenue continues to reflect revenue from Millbrae Education Foundation, Leased site revenue, interest, and Retiree Health & Welfare Revenue.

FEDERAL REVENUES		
FY 2018-19	FY 2019-20	FY 2020-21
18/19 Title I, Title II and Title III and Federal IDEA has been budgeted at the same level as 17/18 less py carryover that was included in 17/18 for Title I, Title II and Title III. In addition, 18/19 Title I doesn't include increased funding that was received in 17/18.	19/20 Title I, Title II and Title III and Federal IDEA has been budgeted at the same level as 18/19.	20/21 Title I, Title II and Title III and Federal IDEA has been budgeted at the same level as 19/20.

ENDING FUND BALANCE	Committed and Assigned amounts	
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.

CHANGE ENDING-FUND BALANCE		
FY 2018-19	FY 2019-20	FY 2020-21
18/19 includes the May revise proposed one time funding of \$344/ADA which is reflected in the ending fund balance. Without the additional one time discretionary funding the 18/19 budget would continue to reflect deficit spending. The District has put a parcel tax election on the June 5th ballot to mitigate the ongoing deficit spending.	19/20 continues to reflect deficit spending without the passage of the parcel tax election in 17/18. The District will continue to monitor enrollment and staffing projections and will initiate budget reductions in 19/20 & 20/21 to offset shortfall without a parcel tax.	20/21 continues to reflect deficit spending without the passage of the parcel tax election in 17/18. The District will continue to monitor enrollment and staffing projections and will initiate budget reductions to offset shortfall without a parcel tax.

CERTIFICATED & CLASSIFIED		
FY 2018-19	FY 2019-20	FY 2020-21
18/19 Certificated Staffing reflects an overall increase of .4 FTE. This reflects program changes in Special Ed, and new/increased TOSA positions for NGSS Science coach and LP program support.	19/20 Staffing is maintained at the same level as 18/19	20/21 Certificated Staffing has been reduced by 2.0 FTE to .reflect anticipated decline in enrollment and ADA. 20/21 Certificated Salaries have been adjusted to reflect step changes.

18/19 Classified Staffing reflects an increase of .75 FTE for Special Ed Para aides for anticipated program staffing requirements.	19/20 Classified staffing is maintained at the same level as 18/19	20/21 Classified staffing is maintained at the same level as 19/20
Certificated: Not yet settled	Certificated: Not yet settled	Certificated: Not yet settled
Classified: Not yet settled	Classified: Not yet settled	Classified: Not yet settled
Mgm't & Confidential: Not yet settled	Mgm't & Confidential: Not yet settled	Mgm't & Confidential: Not yet settled
Step & column %: 2%	Step & column %: 2%	Step & column %: 2%
Furlough Days included in the budget: 0	Furlough Days included in the budget: 0	Furlough Days included in the budget: 0
STRS: 16.28%	STRS: 18.13%	STRS: 19.10%
PERS: .18.062%	PERS: 20.80%	PERS: 23.50%
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

Enrollment and Average Daily Attendance (ADA)

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.

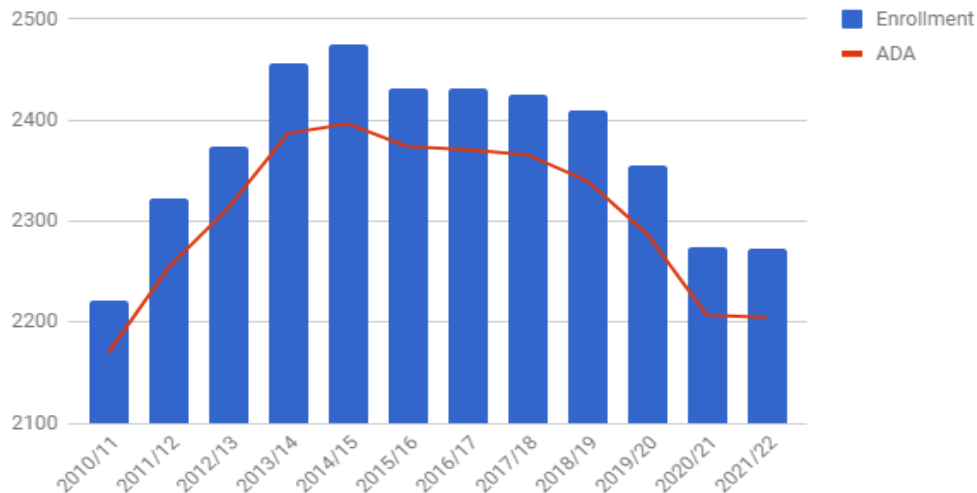
Since ADA is such an important part of the District's income base, the projection of ADA for the next fiscal year and subsequent years is an important part of projecting the District's income. Even small fluctuations in the District's ADA can mean a gain or loss of tens of thousands of dollars in income. 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 and reported 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.

Enrollment vs ADA



School enrollment projections are crucial for staffing, budgeting and classroom allocations as school districts rely on these numbers to anticipate future needs and plan accordingly. Enrollment projection services are useful in school planning activities such as facility planning, capacity requirements, staffing, redistricting, programming, and technology needs. Though the district continuously conducts demographic studies and other best practices to determine enrollment, the results can be inexact and often “off the mark.” Such factors that are difficult to predict as unexpected births in the District, private residential construction and demolition, the move in and out of families in existing homes , private school transitions, and local governmental policies affecting growth.

Currently the District is conducting a study of need upgrades and expansion of facilities. This Study has been prepared using the 2017/18 student enrollment data, current District policies and the latest new housing development information available at the time of this Study. The District has experienced a slight growth over the past 10 years from an enrollment of 2,135 students during the 2008/09 school year to the current enrollment of 2,434 students.

Millbrae School District is projected to grow in enrollment by 0.45% (or 11 students) for the 2018/19 school year. The District is projected to grow slightly over the next six (6) years, with a projected enrollment of 2,698 students in the 2023/24 school year. This is a total growth of 264 students, which is an increase of 10.85%.

The projections are predicated upon information provided by local municipalities on the development of 963 housing units over the next six (6) years. If the building rates increase or decrease, then the timeline shown in this Study will need to be modified accordingly. These projected new developments in the District's boundary are not expected to generate any students over the next two years, or a total of 239 students in the next six (6) years.

Based on current District loading standards and classroom space, the District has a total capacity of 2,784 students, and a current enrollment of 2,434. This gives the District a current utilization factor of 87.4%. The projected utilization factor in six (6) years will be 96.9%. This assumes loading standards remain constant and no additional facilities are built or removed.

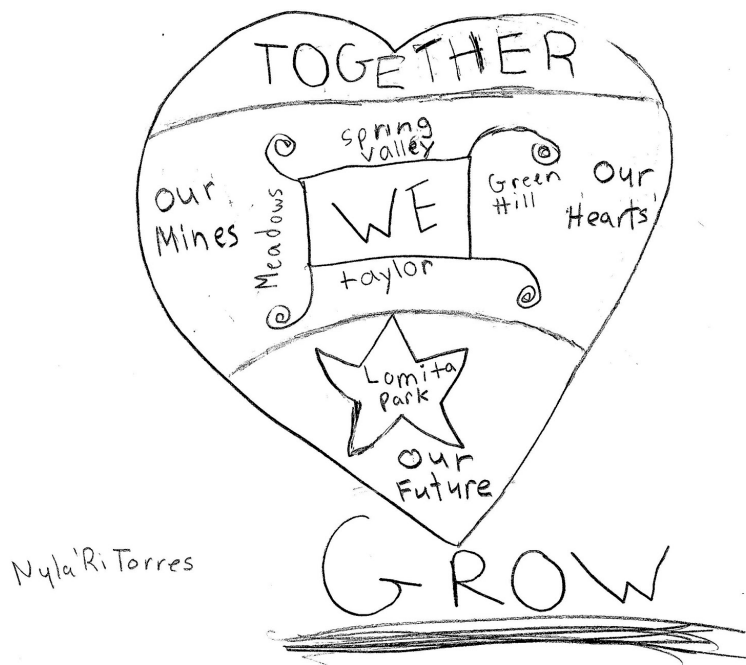
Financial Report Information

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) and utilize the Standardized Account Code Structure (SACS). Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitation.

General Fund (Fund 01)

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..



Nyla'Ri Torres

Overview of General Fund 2018-2019 Adopted Budget

The largest percent of the District's General Fund revenues 85.6% are spent on employee salaries and benefits. The remaining 14.40%, is spent on contracted services, supplies and materials, capital outlay, and other direct and indirect costs. As with any educational organization, people and/or positions are the key factors in budget development. The success of the District is dependent upon the quality of staff in the District. Millbrae employees have allowed the District to meet the strategic aims of the Governing Board.

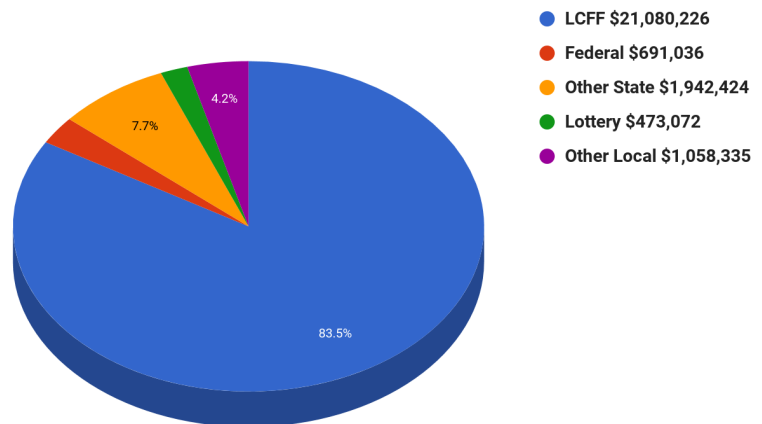
The certificated and classified staff all play an important role in continuing the District's success. All of Millbrae Elementary employees help to ensure the safe and positive learning environment in the District. Through the allocation formulas that MESD has established, the District will insure that proper staffing will be allocated to help meet the goals and objectives of the Board.

Elementary school districts are required to spend at least 60% of total expenditures on classroom-related expenses, including teachers and teacher aides (Current Expense of Education Actuals - Form CEA). The District maintains 61.81% for this requirement.

Revenue

General Fund (Fund 01) Revenues: \$25,245,093

(Unrestricted \$21,767,836
Restricted \$3,477,257)



Local Control Funding Formula (LCFF) Revenue Source (Object 8010-8099):
\$21,080,226 (Unrestricted \$19,947,546;
Restricted \$1,132,680)

LCFF revenue source represents 83.5% 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.

Federal Revenue (Object 8100-8299): \$691,036

(all of these revenues are restricted)

Federal Revenue represents 2.7% of the total General Fund revenues. It includes funding for Special Education in the amount of \$402,239; Discretionary Special Education Grants in the amount of \$44,079; Pass-through revenue from Federal programs - Title I, Title II and Title III, which includes \$244,718

Other State Revenue (Object 8300-8599): \$2,415,496

(Unrestricted \$1,233,000; Restricted \$1,182,496)

Other State Revenue represents 7.70% of the total General Fund revenues. The revenues in this source include Lottery funds \$473,072 (*\$117,072-Restricted: \$356,000 Unrestricted*), ASES grant (*\$114,962 Restricted*), Mandated Costs (*\$877.000 Unrestricted*) and STRS on Behalf recognition (*\$950.462 Restricted*).

Other Local Revenue (Object 8600-8799): \$1,058,335

(Unrestricted \$587,290; Restricted \$471,045)

Other Local Revenue represents 4.2% of the total General Fund revenues. Revenue is recognized in the budget when the funds are available or received (*I.E. Facility rentals*). 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.

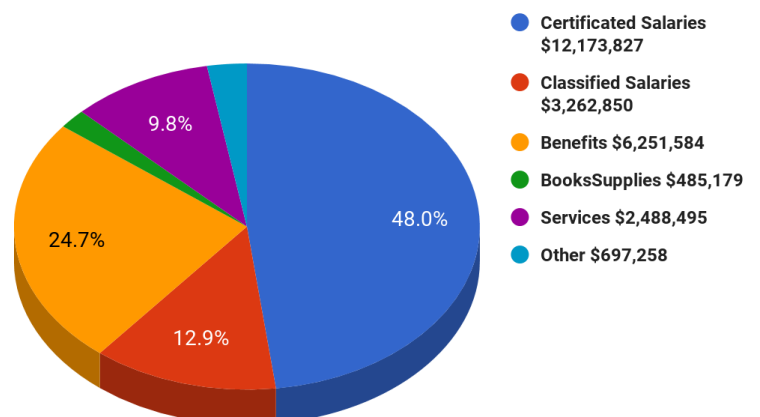
Transfers In (Object 8900-8929): \$81,068

(Unrestricted \$91,318)

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

Expenditures

General Fund (Fund 01)
Expenditures: \$25,359,193
*(Unrestricted \$17,722,984;
Restricted \$7,636,209)*



Certificated Salaries (Object 1000-1999): \$12,173,827
(Unrestricted \$10,107,433; Restricted \$2,066,394)

Certificated Salaries, including administrative staff positions, require a credential or permit issued by the Commission on Teacher Credentialing. The total Full Time Equivalent (FTE) was budgeted FY 2018-2019 is 139.90 as compared to 139.50 in FY 2017-2018.

Negotiations with Millbrae Educators Association (MEA) for fiscal year 2018-2019 has not yet been settled.

Classified Salaries (Object 2000-2999): \$3,262,850
(Unrestricted \$1,989,508; Restricted \$1,273,342)

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; including food services personnel who are funded outside the General Fund. Negotiations with California State Employees Association (CSEA) for fiscal year 2018-2019 has not yet been settled.

Employee Benefits (Object 3000-3999): \$6,251,584
(Unrestricted \$4,152,492; Restricted \$2,099,092)

Employee Benefits account for employers' contributions to retirement plans: State mandated increased 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 24.7% of the total General Fund expenditures.

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 \$21,688,261.

Books and Supplies (Object 4000-4999): \$485,179
(Unrestricted \$360,605; Restricted \$124,574)

This is to account for expenditures for books and supplies, other reference materials, and non-capitalized equipment. It is the smallest expenditures classification.

Services and Other Operating Expenditures (Object 5000-5999): \$2,488,495
(Unrestricted \$1,128,521; Restricted \$1,359,974)

Services and Other Operating Expenditures account for expenditures for services, rentals, leases, maintenance contracts, dues, travel and conference, insurance, utilities, legal and other operating expenditures. It is about 9.8% of the total expenditures. Special Education services

has been revised to reflect student placements and contracted services to replace leave of absences. Additionally, expenditures for one-time funds for technology utilization has been accounted for.

Capital Outlay (Object 6000-6999): \$0.00

This category accounts for any capital outlay expenditures. During the last few years this is the category that has not been projected for any purchases.

Other Outgo (Object 7100-7299, 7400-7499): \$697,258

(Unrestricted \$-15,575; Restricted \$712,833)

The unrestricted amount of Other Outgo represents debt service. 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.

Transfer In/Out (Object 7600-7699 & 8900-8929): \$91,318/\$20,000

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. The transfer in represents interest earned from special reserve fund.

Multi Year Projections (MYP)

Multiyear projections (MYPs) are required by AB 1200 (Chapter 1213/1991) and AB 2756 (Chapter 52/2004). It is critical to recognize the MYPs are projections based upon the best data available and adjustments will be made accordingly as forecasts and projections are updated.

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 (2) 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.

Revenues that have not been expended during a budget year are carried over into the subsequent year and identified as the District's "Net Ending Balance." Included within the projected Net Ending Balance is a "Reserve for Economic Uncertainties," which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or higher-than-expected expenditures. The minimum reserve requirement for Millbrae Elementary School District is 3% of general fund expenditures, \$761,376-FY 2018/19, \$766,472-FY 2019/20, and \$770,293-FY 2020/21. Also included in the Net Ending Balance

There is probably no single item in a typical state or local government's financial statements that attracts more attention than fund balance.

are restricted carryover balances that originated from sources that can only be used for selected purposes. These Revenues can only be expended for the purposes determined by the grantor, and the balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Balance is composed of two types of accounts – those that are “restricted” that can be used for selected purposes only and those that are “unrestricted” that can be expended by decision of the local agency.

Ending Fund Balance

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*)
 - The portion of the fund balance reflecting assets not in spendable form, either because they will never convert to cash or must remain intact pursuant to legal or contractual requirements (i.e. the principal of a permanent endowment)
- **Restricted** (*subject to external parties, constitutional provision, or enabling legislation*)
 - The portion of the fund balance representing resources subject to externally imposed and legally enforceable constraints imposed either by external resource providers, i.e. grantors or creditors, or by law through constitutional provisions or enabling legislation.
- **Committed** (*self-imposed by MESD's Board of Education*)
 - The portion of the fund balance representing resources whose use is constrained by limitations self-imposed by the District through formal action of its highest level of decision making authority, Board of Trustees. These constraints can be modified or removed only through the same process by which they were imposed.
- **Assigned** (*intended for a particular purpose and imposed prior to financial statements*)
 - The portion of the fund balance representing resources that are intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported or committed. Intent may be established either by the District's highest level of decision-making authority or by a designated body of official.
- **Reserve for Economic Uncertainties (REU)**
 - The portion of fund balance set aside pursuant to a minimum fund balance policy. This amount includes the reserve required by the Criteria and Standards for fiscal solvency (3%)
- **Unassigned** (*not classified above*)
 - The portion of fund balance not classified as nonspendable, restricted, committed or assigned.

Multiyear Fund Balance - Restricted/Unrestricted

General Fund Balance	2018-2019	2019-2020	2020-2021
Beginning Fund Balance	\$3,230,960	\$3,683,059	\$2,882,419
Ending Fund Balance	\$3,683,059	\$2,882,419	\$1,994,882

Components of EFB	2018-2019	2019-2020	2020-2021
Cash on hand	\$2,500	\$2,500	\$2,500
Economic Reserve 3%	\$761,376	\$766,472	\$770,293
Committed Funds	\$48,197	\$74,495	\$95,490
Assigned: Set aside PERS/STRS	\$804,000	\$804,000	\$804,000
Assigned: P&L Ins. Deductible	\$20,000	\$20,000	\$20,000
Assigned: Set aside Deficit Spending	\$1,688,177	\$887,537	\$0
Unassigned	\$358,809	\$327,415	\$302,599

Reserves

County offices throughout the State continue to reinforce the need of reserves in excess of the minimum 3% reserve for economic uncertainty. For most school districts, the state required represents only a few weeks of payroll. In determining an appropriate level of reserves, districts should consider both external and local factors including but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenues
- Projected revenue and expenditure variance in the budgeted year as well as the multiyear years
- Impact of enrollment adjustments - Declining enrollment
- Increasing CalSTRS and CalPERS employer's contribution rates
- Savings for future one-time planned expenditures - such as instructional materials and deferred maintenance
- Protection against unanticipated and/or unbudgeted expenditures
- Credit ratings decrease resulting in long-term borrowing costs increase

A prudent reserve affords districts and their Governing Board time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, resulting in disruption to programs and staff.

Special Revenue Funds

Fund 13 – Cafeteria Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code* sections 38090 and 38093). The principal revenues in this fund are:

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

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (*Education Code* sections 38091 and 38100).

FY 2018/2019 Adopted Budget

Fund 13

Restricted

\$123,297

Estimated Ending Fund Balance **\$123,297**

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

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (*Education Code* Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (*Education Code* Section 42842). The ending fund is the remaining balance of one-time funds set aside and restricted in use as approved by SAB waiver.

FY 2018/2019 Adopted Budget

Fund 17

Assigned

\$0

Restricted

\$0

Estimated Ending Fund Balance **\$0**

Fund 19 – Foundation Special Revenue Fund

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

FY 2018/2019 Adopted Budget

Fund 19

Restricted

\$ 50,477**Estimated Ending Fund Balance \$50,477****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 2017/2018 Adopted Budget

Fund 20

Assigned \$ 70,152

Restricted \$ 1,927,566**Estimated Ending Fund Balance \$1,997,718**

Per the GASB 45 Valuation Report as of February 1, 2017, the District's net OPEB obligation at the end of 02/01/2017 is \$4,792,019.

Capital Project Funds

Capital Project Funds are funds whose uses are restricted for capital purposes.

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). Currently, the fee are \$2.09 per square foot for residential and \$0.34 for commercial development.

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in *Government Code* sections 65970–65981 or *Government Code* Section 65995 et seq., or to the items specified in agreements with the developer (*Government Code* Section 66006). Costs of justifying and adopting fees may be paid from Fund 25 (*Education Code* Section 17620). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of *Education Code* Section 17620. Eligible expenditures incurred in another fund may be reimbursed to that fund by means of an inter-fund transfer of direct costs (see Procedure 615).

FY 2018/2019 Adopted Budget

Fund 25

Assigned \$ 1,013,270

Restricted \$ 242,000

Estimated Ending Fund Balance \$1,255,271

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

Transfers from the general fund to Fund 40 authorized by the governing board must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the LEA’s property, and future maintenance and renovation of school sites (*Education Code* Section 17462).

Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay. Salaries of school district employees whose work is directly related to projects financed by Fund 40 revenues are capitalized as a part of the capital facilities project.

FY 2018-2019

Fund 40

Assigned \$12,503,089

Estimated Ending Fund Balance \$12,503,089

Contributing Student Artists

A Special BIG THANK YOU to Ms. Bernadette Hurley, amazing art teach at Taylor Middle School, and the MEF staff for providing such wonderful artwork for this year's budget document.

Jadon Lo - Cover: 7th Grade @ Taylor Middle School

Dierdre Doyle - Page 3: 7th Grade @ Taylor Middle School

Nika Kandarian - Page 8: 4th Grade @ Green Hills Elementary School

Nathon Lo - Page 11: 7th Grade @ Taylor Middle School

Audrie Yee - Page 13: TK Grade @ Meadows Elementary School

Ian Chu - Page 15: 8th Grade @ Taylor Middle School

Matthew Hong - Page 17: 5th Grade @ Meadows Elementary School

Alexa Dunn - Page 24: 3rd Grade @ Green Hills Elementary School

Maddie Hong - Page 29: 7th Grade @ Taylor Middle School

Emily Wu - Page 33: 2nd Grade @ Spring Valley Elementary School

Nyla 'Ri Torres - Page 52: 3rd Grade @ Lomita Park Elementary School

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
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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
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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
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17	18	19	20	21	22	23
24	25	26	27	28		
(18)						

March 2019						
S	M	T	W	T	F	S
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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
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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
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26	27	28	29	30	31	
(22)						

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

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

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

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

*Subject to change.

Board Approved_4.12.18

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
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19	20	21	22	23	24	25
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SEPTEMBER						
SUN	MON	TUES	WED	THU	FRI	SAT
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OCTOBER						
SUN	MON	TUES	WED	THU	FRI	SAT
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NOVEMBER						
SUN	MON	TUES	WED	THU	FRI	SAT
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18	19	20	21	22	23	24
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DECEMBER						
SUN	MON	TUES	WED	THU	FRI	SAT
						1
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23	24	25	26	27	28	29
30	31					

2019

JANUARY						
SUN	MON	TUES	WED	THU	FRI	SAT
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27	28	29	30	31		

FEBRUARY						
SUN	MON	TUES	WED	THU	FRI	SAT
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24	25	26	27	28		

MARCH						
SUN	MON	TUES	WED	THU	FRI	SAT
					1	2
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24	25	26	27	28	29	30
31						

APRIL						
SUN	MON	TUES	WED	THU	FRI	SAT
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21	22	23	24	25	26	27
28	29	30				

MAY						
SUN	MON	TUES	WED	THU	FRI	SAT
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JUNE						
SUN	MON	TUES	WED	THU	FRI	SAT
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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

Sources

San Mateo County Office of Education - Budget Development Advisory (May Revision 2018)

Projected Enrollments 2014 to 2019 in the Millbrae Elementary School District (April 9, 2015)

Association of California School Administrators (ACSA)

California Association of School Business Officials (CASBO)

California Department of Education California

Department of Finance California State Board of Education

Edsource. org

California School Boards Association California School Information Services

Fiscal Crisis and Management Assistance Team (FCMAT)

Schools Coalition School Services of California

Glossary of School Budget Terms

AB 1200:

Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Section 1240 et seq. and 42131

Account:

A method of categorizing financial transactions by type.

Accountability:

The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or State Department of Education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

Account Code:

A number assigned to sources of revenues, purposes of expenditures, assets, liabilities, and fund balances.

Accounting Period:

The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th.

Accounts Payable:

Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.

Accounts Receivable:

Amounts due and owed the district from private persons, business firms, governmental units, or others for goods or services provided by the district prior to the end of the fiscal year. Includes amounts billed but not received.

Apportionment:

Allocation of state or federal aid, district taxes, or other moneys among school districts or other governmental units.

Appropriation:

An allocation of budgetary funds made by the governing board for specific purposes and limited as to the time when they may be expended.

Appropriation For Contingencies:

That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer.

Assessed Valuation (AV):

The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

Associated Student Body (ASB)

An organization of students having as its purpose to raise and spend money on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public school officials.

Audit:

An examination of records and accounts.

Average Daily Attendance (ADA)

Total approved days of attendance in the school district divided by the number of days the schools in the district are in session for at least the required minimum day.

Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide revenues and expenditures are recorded using the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Accrual: Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual: Revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to

compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first then unrestricted resources as they are needed.

Bond:

A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

Bond Interest and Redemption Fund:

A fund established to pay bond interest and liquidate indebtedness when due and payable.

Bonded Debt:

That portion of indebtedness represented by outstanding bonds.

Bonded Debt Service:

Expenses incurred for interest and redemption of bonds.

Budget:

A plan of financial operation consisting of an estimate of proposed income and expenditures for a given period of time.

Budget Document:

The instrument used by the budget-making authority to present a comprehensive financial program.

Budgeting:

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization.

Building Fund:

A fund established to control the income and expenditures related to the purchase and maintenance of school buildings, sites, and equipment.

Cafeteria Account:

Receipts and disbursements of the cafeteria function that are processed through a bank.

Cafeteria Fund:

Receipts and disbursements of the cafeteria function that are processed through the county treasurer.

California Basic Education Data System (CBEDS):

The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

California Basic Educational Skills Test (CBEST):

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

California English Language Development Test (CELDT)

A test used to assess students language proficiency in English, specifically listening, speaking, reading, and writing.

Capital Outlay:

Amounts paid for the acquisition of fixed assets or additions to fixed assets.

Capital Project Funds:

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

Building Fund: Exists primarily to account separately for proceeds from the sale of bonds.

Capital Facilities Fund: Used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances or private agreements between the Local Education Agency and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund.

County School Facilities Fund: Used primarily to account for apportionments received from State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization, and facility hardship grants.

Special Reserve for Capital Outlay Projects Sub-fund (SRCPPF): Exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property with the option to purchase; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and, (3) excess amounts sufficient to pay all unpaid bond obligations. The Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt.

Cash in County Treasury:

Cash balances on deposit in the county treasury for the various funds of the school district.

Certificates of Participation (COP)

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement). The primary difference between a COP and a General Obligation Bond is that a General Obligation Bond is voter approved debt as opposed to a COP which is not voter approved.

Chart of Accounts:

A list of accounts.

Classified Personnel:

Employees who hold positions that do not require credentials including aides, custodians, clerical personnel, transportation, food services, and other non-teaching personnel.

Class Size Reduction (CSR):

Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade. The existing CSR program was replaced in the 2013-14 fiscal year with the passage of the LCFF which has mandates as to the allowable sizes of classes in grades K-3. The funding is now a grade span adjustment to the LCFF in grades K-3.

Contracted Services:

Expense of services rendered under contract by personnel who are not on the payroll of the school system.

Cost of Living Adjustment (COLA):

An increase in funding for revenue limits of categorical programs based on various indices of inflation. In some years, the full statutory amount is not appropriated.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term obligations.

Bond Interest and Redemption Fund: Used for the repayment of bonds issued for a Local Education Agency (Education Code sections 15125-15262, Bond Interest and Sinking Fund).

Debt Service Fund for Blended Component Units: This fund is used to account for the accumulation of resources for the payment of principal and interest on Certificates of Participation that are issued by financing corporations that are considered blended component units of the school district under generally accepted accounting principles (GAAP).

Deferred Maintenance:

Major repairs of buildings and equipment by school districts. The District allocates a portion of its funds to deferred maintenance projects.

Deficit:

Excess of liabilities over assets.

Deficit Factor:

When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Direct Support Charges:

Charges to a program from a support program that directly benefit the program charged.

Deficit Spending:

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Deficits:

Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.

Developer Fees:

A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

Due To/From Other Funds:

Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.

Employee Benefits

Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments, and while not paid

directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers’ Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers’ compensation payments; and (5) payments made to personnel on sabbatical leave.

Encumbrances:

Purchase orders, contracts for salary, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

Ending Balance:

Generally a reference to a school district’s net ending balance of their General Fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL):

Student who has not yet mastered the English language.

English Language Arts (ELA):

All academic disciplines related to reading and the use of the English language in communication.

Enrollment:

The total number of pupils enrolled, whether part-time, full-time, resident or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in homebound instruction or a non-graduate enrolled in qualifying alternative programs.

Entitlement:

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Expenditures:

Amounts paid or liabilities incurred for all purposes.

Construction Expenditures: Include expenditures for new school construction, including renovation and expansion. They include expenditures on land, buildings, and equipment for new and remodeled facilities.

Expenditure Per Pupil: The amount of money spent on education by a school district or the state, divided by the number of students educated. For most official purposes, the number of students is determined by average daily attendance (ADA). (See Revenues Per Pupil)

Instructional Expenditures: Current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (i.e. textbooks), and purchased instructional services.

Interest On Debt Expenditures: Expenditures for interest on long-term debt (i.e. obligations of more than 1 year).

Replacement Equipment Expenditures: Include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over \$25,000.

Support Services Expenditures: Current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (i.e. nurses, therapists, and guidance counselors), student transportation, instructional staff support (i.e. librarians, instructional specialists), school district administration, business services, research, and data processing.

Fiscal Crisis And Management Assistance Team (FCMAT):

The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.

Fiscal Year:

Twelve calendar months; in California it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30.

Fixed Assets:

Property of a permanent nature having continuing value; e.g., land, buildings, and equipment.

Free/Reduced Price Meals:

A federal program to provide food, typically lunch and/or breakfast, for students from low-income families. The number of students participating in the National School Lunch Program is increasingly being used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full-Time Equivalent, "FTE":

The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Fund:

A sum of money or other resources set aside for the purpose of carrying on specific activities of attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Gann Spending Limit

A ceiling, or limit, on each year's appropriations of tax dollars by the State, cities, counties, school districts, and special districts. In November 1979, California voters approved the late Paul Gann's Proposition 4 to limit the amount of tax money that state and local governments, including school districts, could legally spend. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population or, for school agencies, change in average daily attendance (ADA). Proposition 111, adopted in June 1990, amended the Gann Limit inflation factor to be based only on the change in per capita personal income.

Generally Accepted Accounting Principles (GAAP)

Uniform standards and guidelines to financial accounting and reporting which govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define standard accounting practices.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. GO bonds are financed by an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

Governmental (General) Funds:

The General Fund 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. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

Income:

Revenue and non-revenue receipts.

Indirect Expense and Overhead:

Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, Superintendent and the business office.

Interfund Transfers:

Money that is taken from one fund under the control of the governing board and added to another fund under the board's control

Individualized Education Program (IEP)

A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Joint Powers Authority (JPA)

An agreement among school districts to share services or responsibilities. A Joint Powers Board, made up of representatives of the districts, governs the JPA.

Local Control Accountability Plan (LCAP)

The LCAP is LCFF's mechanism for achieving transparency and engagement. It is the way that school districts are required to share performance data, needs, actions, and anticipated outcomes that guide the use of available LCFF funding. Before the start of the 2014-15 school year, each school district will need to have a Board approved Local Control and Accountability Plan prior to the adoption of their budget.

According to Education Code section 52060, the LCAP must describe the annual goals for all students including details for low income, English learners and foster youth that address state and local priorities. The LCAP must also describe the specific actions that the district will take to achieve the goals it has identified with budget details that show the level and type of state expenditures made to support these actions.

The state priorities are expressed as metrics for which districts are expected to develop performance measures to demonstrate how LCFF and the LCAP support student outcomes. The State priorities are as follows:

- | | |
|---------------------------|--------------------------------------|
| ➤ -Student Achievement | ➤ -Basic Services |
| ➤ -Student Engagement | ➤ -Implementation of State Standards |
| ➤ -Other Student Outcomes | ➤ -Course Access |
| ➤ -School Climate | |
| ➤ -Parent Involvement | |

Local Control Funding Formula (LCFF):

The Local Control Funding Formula represents a major shift in how California funds local educational agencies, “LEAs. Each school district and charter school will receive a per pupil base grant, used to support the basic costs of instruction and operations. Base grant amounts will vary between the grade spans of K-3, 4-6, 7-8, and 9-12 to reflect the differential costs of educating pupils in different grade spans.

The LCFF provides an adjustment of 10.4 percent on the base grant amount for kindergarten through grade three (K-3).

Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12).

Provides a supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).

Liabilities:

Legal obligations that are unpaid.

Major Governmental Funds:

The General Fund is the main operating fund of the District. It is used to manage all financial resources except those required to be accounted for in another fund.

The Building Fund is used to account for the acquisition of major governmental capital facilities and buildings from bond proceeds.

The Capital Facilities Fund is used to account for revenues received from developer fees.

Non-Major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds in this category include the Charter Schools Fund, Adult Education Fund, Child Development Fund, Food Service Fund (Campus Catering), and Deferred Maintenance Fund. Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. Funds in this category include the School Facilities Program Fund and the Special Reserve Fund.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Object of Expenditures

As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

Certificated Salaries 1000: Expenditures for full-time, part-time, and prorated portions of salaries for all certificated personnel.

Classified Salaries 2000: Expenditures for full-time, part-time, and prorated portions of salaries for all classified personnel.

Employee Benefits 3000: Expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees and/or their dependents, retired employees, and board members.

Books and Supplies 4000: Books, supplies, equipment under \$25,000 and equipment replacement for instruction and other district operations, such as administration and maintenance.

Contracted Services and Other Operating 5000: Expenditures for consultants, lecturers, Western Association of Schools and Colleges (WASC) reports and testing services, services provided by the County Superintendent of Schools or other school districts, travel, conferences, membership, dues, insurance, utilities, rentals, leases, legal assistance, elections, audits, other contracted services, and interprogram charges and credits for direct services.

Capital Outlay 6000: Expenditures over \$25,000 for sites and improvement of buildings, books and media for new school libraries, or major expansion of school libraries, and new equipment.

Other Outgo 7000: Expenditures for the retirement of debt, outgoing tuition, interfund transfers, other transfers, and appropriations for contingencies.

Parcel Tax

In California, an assessment on each parcel of property that must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs. Money from parcel taxes is usually not used for school construction or renovation, which is normally financed through a general obligation bond measure. (See Government Code Section 50079, et al.)

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Prior Year's Taxes:

Taxes collected within the current fiscal year for levies in previous fiscal years. Proposition 98 (1988) An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set

equal to the greater of the amount of state aid determined by two formulas, commonly called Test 1 and Test 2, unless an alternative formula, known as Test 3, applies.

Test 1 originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-12 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the Test 1 percentage has been reset at 34.0%.

Test 2 provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

Test 3 only applies in years when the annual percentage change in per capita state general fund tax revenues plus one-half percent is lower than the Test 2 inflation factor (i.e. change in per capita personal income), and in this case the Test 2 inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus one half percent.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to Test 3 or the suspension of the minimum funding level by the Legislature and Governor, a maintenance factor is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this maintenance factor is added to the minimum funding level until the funding base is fully restored.

Proprietary Funds:

One type of Proprietary Fund is the Internal Service Fund. This fund can be used to render services to other organizational units of a Local Educational Agency on a cost reimbursement basis. The fund is generally self-supporting. CUSD has established an Internal Service Fund for Self Insurance. This fund is used to separate money for self insurance activities from other operating funds of the district.

Public Employees' Retirement System (PERS)

State law requires that classified employees, their employer, and the State to contribute to this retirement fund.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue:

All funds received from external sources, net of refunds, and correcting transactions. Non-cash transactions such as receipt of services, commodities, or other receipts in kind are excluded, as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.

Federal Revenues include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.

Local Revenues include revenues from such sources as local property and non-property taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food services.

Revenues Per Pupil is the total amount of revenues from all sources received by a school district or state, divided by the number of students as determined, most often, by average daily attendance (ADA). Unlike expenditures per pupil, this formula is based on income per pupil rather than on what is spent per pupil. (See Expenditures Per Pupil).

Local Control Funding Formula (LCFF) is the amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The LCFF limit is composed of a base, supplemental and concentration grants as applicable per ADA. Those rates are then multiplied by the ADA of each applicable grade span. Additional factors are used in the final determination of the funding.

State Revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

Revolving Cash Fund:

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures.

Secured Roll:

Assessed value of real property, such as land, buildings, secured personal property, of anything permanently attached to land as determined by each county assessor.

Special Revenue Funds

Established to account for the proceeds from specific revenue sources which (by law) are restricted to the financing of particular activities.

Adult Education Fund: Used to account separately for federal, state, and local revenue for adult education programs.

Charter Schools Fund: Used to account separately for federal, state, and local revenue for charter school programs.

Child Development Fund: Used to account separately for federal, state, and local revenue to operate child development programs.

Cafeteria Fund: Used to account separately for federal, state, and local revenue to operate the food service program.

Deferred Maintenance Fund: Used to account separately for Local Education Agency's contributions for deferred maintenance purposes.

School Boards

By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and makes hiring decisions for the district superintendent.

School Districts - What is a school district?

There are three types of school districts: elementary, high school, and unified. An elementary district is generally kindergarten through eighth grade (K–8); high school is generally grades 9 through 12; unified is kindergarten through 12th grade (K–12).

Site Based Budgeting

A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

Special Education

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

Special Education Local Plan Area (SELPA)

All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

Standardized Account Code Structure (SACS)

Standardized Account Code Structure is a method for school agencies to account for their revenues and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts are required to account by this method.

State Teachers' Retirement System (STRS)

State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

Supplemental Services

Students from low-income families who are attending schools that have been identified as failing for two years are eligible to receive outside tutoring for academic assistance under the No Child Left Behind Act (NCLB). Parents can choose the appropriate services for their child from a list of approved providers. The school district provides the services.

Title I

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, State and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress. See No Child Left Behind Act (NCLB), Schoolwide Programs, and Targeted Assistance Schools (TAS).

Title II

Title II, Part A, Teacher and Principal Training and Recruiting is a federal categorical program contained in the Consolidated Application. The purpose of Title II is to increase the academic achievement of all students by helping schools and district (1) improve teacher and principal quality through professional development and other activities and (2) ensure all teachers are highly qualified.

Title III

Part A of Title III is officially known as the English Language Acquisition, Language Enhancement, and Academic Achievement Act. Title III is a part of the federal No Child Left Behind Act of 2001 proposed and signed into law by the George W. Bush Administration. It is specifically targeted to benefit Limited English Proficient (LEP) children and immigrant youth. The Act states that LEP students must not only attain English proficiency but simultaneously meet the same academic standards as their English-speaking peers in all content areas.^[1] Federal funding is provided to assist State Education Agencies (SEAs) and Local Education Agencies (LEAs) in meeting these requirements.

Transfer:

Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to income. Certain budget revisions are often referred to as transfers.

Unduplicated Count (UPP)

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. It also refers to the percentage of students who qualify for free or reduced price meals, English learners, or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance

That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll:

Assessed value of personal property other than secured property

Warrant

A written order approved by the Board drawn to pay a specified amount to a designated payee.

Common Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BTSA	Beginning Teacher Support and Assessment
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CAT/6	California Achievement Tests, Sixth Edition Survey
CBA	Collective Bargaining Agreement
CBEDS	California Basic Educational Data System
CBEST	California Basic Educational Skills Test
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA	California County Superintendents Educational Services Association
CCSS	Common Core State Standards
CDE	California Department of Education
CELDT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development

CMIS.....Compliance Monitoring, Interventions, and Sanctions
 CNIPS.....Child Nutrition Information Payment System
 COE.....County Office of Education
 COLACost-of-Living Adjustment
 CPIConsumer Price Index
 CPR.....California Performance Review
 CSAM.....California School Accounting Manual
 CSBACalifornia School Boards Association
 CSEA.....California School Employees Association
 CSET.....California Subject Examination for Teachers
 CSIS.....California School Information Studies
 CSR.....Class-Size Reduction or Comprehensive School Reform
 CSTCalifornia Standards Test
 CSTP.....California Standards for the Teaching Profession
 CTA.....California Teachers Association
 CTC.....Commission on Teacher Credentialing
 CTECareer Technical Education
 DAC.....District Advisory Committee
 DAITDistrict Assistance and Intervention Team
 DGS.....Department of General Services
 DISDesignated Instruction and Services
 DOF.....Department of Finance
 DSA.....Division of the State Architect
 DSS.....Department of Social Services
 EAAP.....Education Audit Appeals Panel
 ECEducation Code
 EDGAR.....Education Department General Administrative Regulation
 EIAEconomic Impact Aid
 EL.....English Learner (replaces ELL, LEP)
 ELAEnglish Language Arts
 ELAC.....English Language Advisory Committee
 ELAP.....English Language Acquisition Program
 ERAF.....Education Revenue Augmentation Fund
 ERP.....Economic Recovery Payment
 ESEA.....Elementary and Secondary Education Act
 ESL.....English as a Second Language

 ESYExtended School Year
 FAPE.....Free and Appropriate Public Education
 FCMAT.....Fiscal Crisis & Management Assistance Team
 FERPAFamily Educational Rights and Privacy Act
 FPM.....Federal Program Monitoring
 F/RPMFree/Reduced-Price Meals
 FTE.....Full-Time Equivalent
 GAAPGenerally Accepted Accounting Principles
 GASB.....Governmental Accounting Standards Board
 GATE.....Gifted and Talented Education

GO.....General Obligation (Bond)
 GPA.....Governor’s Performance Award Program
 HOUSSEHigh Objective Uniform State Standard of Evaluation
 HQT.....Highly Qualified Teacher
 HRA.....Health Reimbursement Arrangement
 HSA.....Health Savings Account
 IASA.....Improving America’s Schools Act
 IDEA.....Individuals with Disabilities Education Act
 IEP.....Individualized Education Program
 IHSS.....In-Home Support Services
 II/USP.....Immediate Intervention/Underperforming Schools Program
 IMFRPInstructional Materials Funding Realignment Program
 JPA.....Joint Powers Agreement or Joint Powers Authority
 LAIF.....Local Agency Investment Fund
 LAO.....Legislative Analyst’s Office
 LCAP.....Local Control Accountability Plan
 LCFFLocal Control Funding Formula
 LCI.....Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
 LEALocal Educational Agency
 LEP.....Limited English Proficient
 MEP.....Migrant Education Program
 MOU.....Memorandum of Understanding
 MTYRE.....Multi-Track Year-Round Education
 MYP.....Multi Year Projection
 NAEP.....National Assessment of Educational Progress
 NCES.....National Center for Education Statistics
 NCLB.....No Child Left Behind
 NPS/A.....Nonpublic School/Agency
 NSS.....Necessary Small School

 OMB.....Office of Management and Budget
 OPEBOther Postemployment Benefits
 OPSCOffice of Public School Construction
 P-1.....First Principal (Apportionment)
 P-2.....Second Principal (Apportionment)
 PAR.....Peer Assistance and Review
 PCA.....Project Cost Account
 PEPRRA.....Public Employees’ Pension Reform Act
 PERB.....Public Employment Relations Board
 PIProgram Improvement
 PL.....Public Law (federal law)
 PL 81-874.....Public Law 81-874 (Federal Impact Aid)
 PMIA.....Pooled Money Investment Account
 PMIB.....Pooled Money Investment Board
 PPACA.....Patient Protection and Affordable Care Act
 PSAA.....Public Schools Accountability Act

PTAParent Teachers Association
 QEIA.....Quality Education Investment Act
 QSCB.....Quality School Construction Bonds
 QZABQuality Zone Academy Bond
 RDA.....Redevelopment Agency
 RFA.....Request for Application
 ROC/PRegional Occupational Center/Program
 RRMA.....Routine Restricted Maintenance Account
 RSDSSRegional System of District and School Support
 RSP.....Resource Specialist Program
 RTI.....Response to Intervention
 RTTTRace to the Top
 S4Statewide System of School Support
 SAB.....State Allocation Board
 SACS.....Standardized Account Code Structure
 SAITSchool Assistance and Intervention Team
 SARBSchool Attendance Review Board
 SARCSchool Accountability Report Card
 SAT-9Stanford Achievement Test, Ninth Edition, Form T
 SBSenate Bill
 SBE.....State Board of Education
 SCA.....Senate Constitutional Amendment
 SCO.....State Controller’s Office
 SCR.....Senate Constitutional Resolution
 SDC.....Special Day Class
 SED.....Severely Emotionally Disturbed
 SEIU.....Service Employees International Union
 SELPA.....Special Education Local Plan Area
 SERAFSupplemental Educational Revenue Augmentation Fund
 SESSocioeconomic Status
 SFIDSchool Facility Improvement District
 SFSD.....School Fiscal Services Division of CDE
 SFSFState Fiscal Stabilization Fund
 SIGSchool Improvement Grant
 SIP.....School Improvement Program
 SLIBG.....School and Library Improvement Block Grant
 SPI.....Superintendent of Public Instruction
 SPSA.....Single Plan for Student Achievement
 SSI/SSP.....Supplemental Security Income/State Supplementary Payment
 SST.....Student Study Team; also Student Success Team
 STAR.....Standardized Testing and Reporting
 SWPSchoolwide Program
 TANF.....Temporary Assistance for Needy Families
 TASTargeted Assistance School
 TRANs.....Tax and Revenue Anticipation Notes
 TK.....Transitional Kindergarten

Useful Sources of Information

Parent resources

- [General Information on LCFF and LCAP](#), *California State PTA* (available in six languages).
- [LCAP Quick Guides](#), *California State PTA*: The Eight LCAP Priorities and questions to ask ([Spanish translation](#)):
- [The LCAP Calendar](#), *California State PTA*: Checkpoints during the year ([Spanish translation](#)):
- [PTA's Guide for Family-School Engagement](#), *California State PTA*: national standards adopted for the LCAP ([Spanish translation](#));
- [Reimagining Parent Engagement in Schools](#) *Families in Schools*, September 2013
- [Ready or Not: Parent Engagement under LCFF](#), *Families in Schools*, February 2016

Databases, tools

- [LCAP Watch](#), *Education Trust-West*: A searchable database of district LCAPs
- [Fair Share 4 Kids](#), *A coalition of advocacy groups and nonprofits*: database of how much each district gets in supplemental/concentration dollars.
- [LCAP Toolkit](#), *Education Trust-West, Children Now and the California Association of School Business Officers* : tools to help school districts and advocates create readable LCAPs and budget presentations.

WestEd Library on LCAP/LCFF

- [Evaluation Rubrics updates](#)
- [LCAP webinars](#)

Other resources

- [CDE website](#), *California Department of Education*: LCFF overview, regulations, FAQ, funding information.
- [LCAP trainings](#), *Sacramento County Office of Education*: slides, information from December 2015 workshops on funding requirements.
- [California's New Finance Law](#), *Public Advocates*: links to organization's commentaries, resources.
- [Senate Budget and Fiscal Review Subcommittee](#), *State of California*

SACS Reports

Millbrae Elementary
San Mateo County

July 1 Budget
FINANCIAL REPORTS
2018-19 Budget
School District Certification

41 68973 0000000
Form CB

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Millbrae School District

Date: June 11, 2018

Place: Millbrae City Council Chambers

Date: June 14, 2018

Time: 7:00 p.m.

Adoption Date: June 26, 2018

Signed:


Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Denice LaCroix

Telephone: 650-697-5693 ext. 014

Title: Supervisor of Business Services

E-mail: dlacroix@millbraesd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 26, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

Millbrae Elementary
San Mateo County

July 1 Budget
FINANCIAL REPORTS
2018-19 Budget
School District Certification

41 68973 0000000
Form CB

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Millbrae Elementary
San Mateo County

July 1 Budget
2018-19 Budget
Workers' Compensation Certification

41 68973 0000000
Form CC

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- (☐) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

- (☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
San Mateo County Schools Insurance Group

- (☐) This school district is not self-insured for workers' compensation claims.

Signed

Maggie Musa
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting:

June 26, 2018

For additional information on this certification, please contact:

Name: Denise LaCroix

Title: Supervisor of Business Services

Telephone: 650-697-5693 ext. 014

E-mail: dlacroix@millbraesd.org

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	18,828,018.00	1,170,457.00	19,998,475.00	19,947,546.00	1,132,680.00	21,080,226.00	5.4%
2) Federal Revenue		8100-8299	0.00	801,971.00	801,971.00	0.00	691,036.00	691,036.00	-13.8%
3) Other State Revenue		8300-8599	793,603.00	1,298,241.00	2,091,844.00	1,233,000.00	1,182,496.00	2,415,496.00	15.5%
4) Other Local Revenue		8600-8799	696,828.00	700,681.00	1,397,509.00	587,290.00	471,045.00	1,058,335.00	-24.3%
5) TOTAL, REVENUES			20,318,449.00	3,971,350.00	24,289,799.00	21,767,836.00	3,477,257.00	25,245,093.00	3.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,067,516.00	1,960,688.00	12,028,204.00	10,107,433.00	2,066,394.00	12,173,827.00	1.2%
2) Classified Salaries		2000-2999	1,993,572.00	1,153,854.00	3,147,426.00	1,989,508.00	1,273,342.00	3,262,850.00	3.7%
3) Employee Benefits		3000-3999	3,759,573.00	1,896,649.00	5,656,222.00	4,152,492.00	2,099,092.00	6,251,584.00	10.5%
4) Books and Supplies		4000-4999	1,074,731.00	331,248.00	1,405,979.00	360,605.00	124,574.00	485,179.00	-65.5%
5) Services and Other Operating Expenditures		5000-5999	1,266,074.00	1,269,325.00	2,535,399.00	1,128,521.00	1,359,974.00	2,488,495.00	-1.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	34,964.00	647,658.00	682,622.00	30,523.00	700,735.00	731,258.00	7.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(53,532.00)	17,043.00	(36,489.00)	(46,098.00)	12,098.00	(34,000.00)	-6.8%
9) TOTAL, EXPENDITURES			18,142,898.00	7,276,465.00	25,419,363.00	17,722,984.00	7,636,209.00	25,359,193.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,175,551.00	(3,305,115.00)	(1,129,564.00)	4,044,852.00	(4,158,952.00)	(114,100.00)	-89.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	100,879.00	56,682.00	157,561.00	91,318.00	0.00	91,318.00	-42.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(3,184,244.00)	3,184,244.00	0.00	(3,664,071.00)	3,664,071.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,083,365.00)	3,240,926.00	157,561.00	(3,592,753.00)	3,664,071.00	71,318.00	-54.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(907,814.00)	(64,189.00)	(972,003.00)	452,099.00	(494,881.00)	(42,782.00)	-95.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,138,773.95	559,070.43	4,697,844.38	3,230,959.95	494,881.43	3,725,841.38	-20.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,138,773.95	559,070.43	4,697,844.38	3,230,959.95	494,881.43	3,725,841.38	-20.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,138,773.95	559,070.43	4,697,844.38	3,230,959.95	494,881.43	3,725,841.38	-20.7%
2) Ending Balance, June 30 (E + F1e)			3,230,959.95	494,881.43	3,725,841.38	3,683,058.95	0.43	3,683,059.38	-1.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	494,881.43	494,881.43	0.00	0.43	0.43	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	16,879.00	0.00	16,879.00	48,197.00	0.00	48,197.00	185.5%
d) Assigned									
Other Assignments		9780	2,074,733.75	0.00	2,074,733.75	2,512,177.00	0.00	2,512,177.00	21.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	762,581.00	0.00	762,581.00	761,376.00	0.00	761,376.00	-0.2%
Unassigned/Unappropriated Amount		9790	374,266.20	0.00	374,266.20	358,808.95	0.00	358,808.95	-4.1%

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

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,155,284.00	0.00	7,155,284.00	8,277,411.00	0.00	8,277,411.00	15.7%
Education Protection Account State Aid - Current Year		8012	2,941,940.00	0.00	2,941,940.00	2,939,341.00	0.00	2,939,341.00	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	64,184.00	0.00	64,184.00	64,184.00	0.00	64,184.00	0.0%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	12,969,090.00	0.00	12,969,090.00	12,969,090.00	0.00	12,969,090.00	0.0%
Unsecured Roll Taxes		8042	730,580.00	0.00	730,580.00	730,580.00	0.00	730,580.00	0.0%
Prior Years' Taxes		8043	13,379.00	0.00	13,379.00	13,379.00	0.00	13,379.00	0.0%
Supplemental Taxes		8044	1,052,769.00	0.00	1,052,769.00	1,052,769.00	0.00	1,052,769.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,461,128.00)	0.00	(7,461,128.00)	(7,461,128.00)	0.00	(7,461,128.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,361,920.00	0.00	1,361,920.00	1,361,920.00	0.00	1,361,920.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,828,018.00	0.00	18,828,018.00	19,947,546.00	0.00	19,947,546.00	5.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,170,457.00	1,170,457.00	0.00	1,132,680.00	1,132,680.00	-3.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,828,018.00	1,170,457.00	19,998,475.00	19,947,546.00	1,132,680.00	21,080,226.00	5.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	405,768.00	405,768.00	0.00	402,239.00	402,239.00	-0.9%
Special Education Discretionary Grants		8182	0.00	44,079.00	44,079.00	0.00	44,079.00	44,079.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		200,893.00	200,893.00		145,000.00	145,000.00	-27.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		48,623.00	48,623.00		38,535.00	38,535.00	-20.7%
Title III, Part A, Immigrant Education Program	4201	8290		24,559.00	24,559.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		78,049.00	78,049.00		61,183.00	61,183.00	-21.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	801,971.00	801,971.00	0.00	691,036.00	691,036.00	-13.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	419,603.00	0.00	419,603.00	877,000.00	0.00	877,000.00	109.0%
Lottery - Unrestricted and Instructional Materials		8560	366,751.00	130,216.00	496,967.00	356,000.00	117,072.00	473,072.00	-4.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		114,962.00	114,962.00		114,962.00	114,962.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		4,500.00	4,500.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		98,101.00	98,101.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,249.00	950,462.00	957,711.00	0.00	950,462.00	950,462.00	-0.8%
TOTAL, OTHER STATE REVENUE			793,603.00	1,298,241.00	2,091,844.00	1,233,000.00	1,182,496.00	2,415,496.00	15.5%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	535,465.00	0.00	535,465.00	476,539.00	0.00	476,539.00	-11.0%
Interest		8660	40,000.00	0.00	40,000.00	35,000.00	0.00	35,000.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	121,363.00	700,681.00	822,044.00	75,751.00	471,045.00	546,796.00	-33.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			696,828.00	700,681.00	1,397,509.00	587,290.00	471,045.00	1,058,335.00	-24.3%
TOTAL, REVENUES			20,318,449.00	3,971,350.00	24,289,799.00	21,767,836.00	3,477,257.00	25,245,093.00	3.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,394,374.00	1,266,973.00	9,661,347.00	8,303,474.00	1,303,323.00	9,606,797.00	-0.6%
Certificated Pupil Support Salaries		1200	403,258.00	0.00	403,258.00	575,399.00	0.00	575,399.00	42.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,183,636.00	192,873.00	1,376,509.00	1,159,643.00	188,658.00	1,348,301.00	-2.0%
Other Certificated Salaries		1900	86,248.00	500,842.00	587,090.00	68,917.00	574,413.00	643,330.00	9.6%
TOTAL, CERTIFICATED SALARIES			10,067,516.00	1,960,688.00	12,028,204.00	10,107,433.00	2,066,394.00	12,173,827.00	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	234,950.00	623,248.00	858,198.00	230,073.00	697,066.00	927,139.00	8.0%
Classified Support Salaries		2200	591,193.00	272,973.00	864,166.00	583,230.00	273,897.00	857,127.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	291,268.00	133,708.00	424,976.00	289,625.00	135,691.00	425,316.00	0.1%
Clerical, Technical and Office Salaries		2400	865,620.00	132.00	865,752.00	864,780.00	0.00	864,780.00	-0.1%
Other Classified Salaries		2900	10,541.00	123,793.00	134,334.00	21,800.00	166,688.00	188,488.00	40.3%
TOTAL, CLASSIFIED SALARIES			1,993,572.00	1,153,854.00	3,147,426.00	1,989,508.00	1,273,342.00	3,262,850.00	3.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,450,591.00	1,235,733.00	2,686,324.00	1,645,493.00	1,286,872.00	2,932,365.00	9.2%
PERS		3201-3202	294,234.00	174,906.00	469,140.00	358,932.00	223,669.00	582,601.00	24.2%
OASDI/Medicare/Alternative		3301-3302	295,554.00	114,673.00	410,227.00	298,822.00	125,920.00	424,742.00	3.5%
Health and Welfare Benefits		3401-3402	1,055,192.00	280,500.00	1,335,692.00	1,072,214.00	340,405.00	1,412,619.00	5.8%
Unemployment Insurance		3501-3502	5,889.00	1,564.00	7,453.00	6,051.00	1,669.00	7,720.00	3.6%
Workers' Compensation		3601-3602	336,961.00	88,709.00	425,670.00	434,777.00	119,993.00	554,770.00	30.3%
OPEB, Allocated		3701-3702	320,588.00	0.00	320,588.00	335,639.00	0.00	335,639.00	4.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564.00	564.00	1,128.00	564.00	564.00	1,128.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,759,573.00	1,896,649.00	5,656,222.00	4,152,492.00	2,099,092.00	6,251,584.00	10.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	10,400.00	10,400.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	485,620.00	236,033.00	721,653.00	301,605.00	123,074.00	424,679.00	-41.2%
Noncapitalized Equipment		4400	589,111.00	84,815.00	673,926.00	59,000.00	1,500.00	60,500.00	-91.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,074,731.00	331,248.00	1,405,979.00	360,605.00	124,574.00	485,179.00	-65.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	596,702.00	596,702.00	0.00	481,458.00	481,458.00	-19.3%
Travel and Conferences		5200	37,550.00	9,741.00	47,291.00	35,300.00	7,619.00	42,919.00	-9.2%
Dues and Memberships		5300	13,750.00	0.00	13,750.00	13,800.00	0.00	13,800.00	0.4%
Insurance		5400 - 5450	147,421.00	0.00	147,421.00	143,730.00	0.00	143,730.00	-2.5%
Operations and Housekeeping Services		5500	409,700.00	0.00	409,700.00	412,900.00	0.00	412,900.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,150.00	0.00	2,150.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	571,003.00	662,882.00	1,233,885.00	446,691.00	870,897.00	1,317,588.00	6.8%
Communications		5900	84,500.00	0.00	84,500.00	76,100.00	0.00	76,100.00	-9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,266,074.00	1,269,325.00	2,535,399.00	1,128,521.00	1,359,974.00	2,488,495.00	-1.8%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	143,814.00	143,814.00	0.00	147,695.00	147,695.00	2.7%
Payments to County Offices		7142	0.00	503,844.00	503,844.00	0.00	553,040.00	553,040.00	9.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,046.00	0.00	2,046.00	4,610.00	0.00	4,610.00	125.3%
Other Debt Service - Principal		7439	32,918.00	0.00	32,918.00	25,913.00	0.00	25,913.00	-21.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			34,964.00	647,658.00	682,622.00	30,523.00	700,735.00	731,258.00	7.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(17,043.00)	17,043.00	0.00	(12,098.00)	12,098.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(36,489.00)	0.00	(36,489.00)	(34,000.00)	0.00	(34,000.00)	-6.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(53,532.00)	17,043.00	(36,489.00)	(46,098.00)	12,098.00	(34,000.00)	-6.8%
TOTAL, EXPENDITURES			18,142,898.00	7,276,465.00	25,419,363.00	17,722,984.00	7,636,209.00	25,359,193.00	-0.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	100,879.00	56,682.00	157,561.00	91,318.00	0.00	91,318.00	-42.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,879.00	56,682.00	157,561.00	91,318.00	0.00	91,318.00	-42.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,184,244.00)	3,184,244.00	0.00	(3,664,071.00)	3,664,071.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,184,244.00)	3,184,244.00	0.00	(3,664,071.00)	3,664,071.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(3,083,365.00)	3,240,926.00	157,561.00	(3,592,753.00)	3,664,071.00	71,318.00	-54.7%

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	18,828,018.00	1,170,457.00	19,998,475.00	19,947,546.00	1,132,680.00	21,080,226.00	5.4%
2) Federal Revenue		8100-8299	0.00	801,971.00	801,971.00	0.00	691,036.00	691,036.00	-13.8%
3) Other State Revenue		8300-8599	793,603.00	1,298,241.00	2,091,844.00	1,233,000.00	1,182,496.00	2,415,496.00	15.5%
4) Other Local Revenue		8600-8799	696,828.00	700,681.00	1,397,509.00	587,290.00	471,045.00	1,058,335.00	-24.3%
5) TOTAL, REVENUES			20,318,449.00	3,971,350.00	24,289,799.00	21,767,836.00	3,477,257.00	25,245,093.00	3.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,432,815.00	4,424,694.00	16,857,509.00	11,851,248.00	4,044,602.00	15,895,850.00	-5.7%
2) Instruction - Related Services	2000-2999		1,712,059.00	368,279.00	2,080,338.00	1,710,912.00	361,445.00	2,072,357.00	-0.4%
3) Pupil Services	3000-3999		824,069.00	995,516.00	1,819,585.00	996,455.00	1,237,668.00	2,234,123.00	22.8%
4) Ancillary Services	4000-4999		0.00	114,933.00	114,933.00	0.00	114,933.00	114,933.00	0.0%
5) Community Services	5000-5999		65,174.00	0.00	65,174.00	69,741.00	0.00	69,741.00	7.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,708,736.00	73,725.00	1,782,461.00	1,687,365.00	12,098.00	1,699,463.00	-4.7%
8) Plant Services	8000-8999		1,365,081.00	651,660.00	2,016,741.00	1,376,740.00	1,164,728.00	2,541,468.00	26.0%
9) Other Outgo	9000-9999	Except 7600-7699	34,964.00	647,658.00	682,622.00	30,523.00	700,735.00	731,258.00	7.1%
10) TOTAL, EXPENDITURES			18,142,898.00	7,276,465.00	25,419,363.00	17,722,984.00	7,636,209.00	25,359,193.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			2,175,551.00	(3,305,115.00)	(1,129,564.00)	4,044,852.00	(4,158,952.00)	(114,100.00)	-89.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	100,879.00	56,682.00	157,561.00	91,318.00	0.00	91,318.00	-42.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(3,184,244.00)	3,184,244.00	0.00	(3,664,071.00)	3,664,071.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,083,365.00)	3,240,926.00	157,561.00	(3,592,753.00)	3,664,071.00	71,318.00	-54.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(907,814.00)	(64,189.00)	(972,003.00)	452,099.00	(494,881.00)	(42,782.00)	-95.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,138,773.95	559,070.43	4,697,844.38	3,230,959.95	494,881.43	3,725,841.38	-20.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,138,773.95	559,070.43	4,697,844.38	3,230,959.95	494,881.43	3,725,841.38	-20.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,138,773.95	559,070.43	4,697,844.38	3,230,959.95	494,881.43	3,725,841.38	-20.7%
2) Ending Balance, June 30 (E + F1e)			3,230,959.95	494,881.43	3,725,841.38	3,683,058.95	0.43	3,683,059.38	-1.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	494,881.43	494,881.43	0.00	0.43	0.43	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	16,879.00	0.00	16,879.00	48,197.00	0.00	48,197.00	185.5%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,074,733.75	0.00	2,074,733.75	2,512,177.00	0.00	2,512,177.00	21.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	762,581.00	0.00	762,581.00	761,376.00	0.00	761,376.00	-0.2%
Unassigned/Unappropriated Amount		9790	374,266.20	0.00	374,266.20	358,808.95	0.00	358,808.95	-4.1%

Millbrae Elementary
San Mateo County

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

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Form 01

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	494,881.00	0.00
6300	Lottery: Instructional Materials	0.17	0.17
9010	Other Restricted Local	0.26	0.26
Total, Restricted Balance		494,881.43	0.43

Millbrae Elementary
San Mateo County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

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Form 13

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	368,389.00	330,000.00	-10.4%
3) Other State Revenue		8300-8599	23,000.00	23,000.00	0.0%
4) Other Local Revenue		8600-8799	467,807.00	467,500.00	-0.1%
5) TOTAL, REVENUES			859,196.00	820,500.00	-4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	345,047.00	345,076.00	0.0%
3) Employee Benefits		3000-3999	128,473.00	155,276.00	20.9%
4) Books and Supplies		4000-4999	342,892.00	290,000.00	-15.4%
5) Services and Other Operating Expenditures		5000-5999	14,469.00	15,000.00	3.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	36,489.00	34,000.00	-6.8%
9) TOTAL, EXPENDITURES			867,370.00	839,352.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,174.00)	(18,852.00)	130.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	20,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	20,000.00	New

Millbrae Elementary
San Mateo County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 13

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,174.00)	1,148.00	-114.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,323.20	122,149.20	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,323.20	122,149.20	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,323.20	122,149.20	-6.3%
2) Ending Balance, June 30 (E + F1e)			122,149.20	123,297.20	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	122,149.20	123,297.20	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 13

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

Millbrae Elementary
San Mateo County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 13

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	368,389.00	330,000.00	-10.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			368,389.00	330,000.00	-10.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	23,000.00	23,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,000.00	23,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	466,700.00	467,000.00	0.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	607.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			467,807.00	467,500.00	-0.1%
TOTAL, REVENUES			859,196.00	820,500.00	-4.5%

Millbrae Elementary
San Mateo County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 13

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	244,563.00	230,145.00	-5.9%
Classified Supervisors' and Administrators' Salaries		2300	93,373.00	95,692.00	2.5%
Clerical, Technical and Office Salaries		2400	7,111.00	19,239.00	170.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			345,047.00	345,076.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,648.00	62,328.00	23.1%
OASDI/Medicare/Alternative		3301-3302	24,611.00	26,398.00	7.3%
Health and Welfare Benefits		3401-3402	43,771.00	53,980.00	23.3%
Unemployment Insurance		3501-3502	195.00	172.00	-11.8%
Workers' Compensation		3601-3602	9,248.00	12,398.00	34.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			128,473.00	155,276.00	20.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,199.00	15,000.00	-53.4%
Noncapitalized Equipment		4400	20,693.00	0.00	-100.0%
Food		4700	290,000.00	275,000.00	-5.2%
TOTAL, BOOKS AND SUPPLIES			342,892.00	290,000.00	-15.4%

Millbrae Elementary
San Mateo County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

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Form 13

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,844.00	3,300.00	16.0%
Dues and Memberships		5300	275.00	200.00	-27.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,150.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	13,500.00	11,500.00	-14.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,469.00	15,000.00	3.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	36,489.00	34,000.00	-6.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,489.00	34,000.00	-6.8%
TOTAL, EXPENDITURES			867,370.00	839,352.00	-3.2%

Millbrae Elementary
San Mateo County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 13

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	20,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	20,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	20,000.00	New

Millbrae Elementary
San Mateo County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Function

41 68973 0000000
Form 13

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	368,389.00	330,000.00	-10.4%
3) Other State Revenue		8300-8599	23,000.00	23,000.00	0.0%
4) Other Local Revenue		8600-8799	467,807.00	467,500.00	-0.1%
5) TOTAL, REVENUES			859,196.00	820,500.00	-4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		828,601.00	805,352.00	-2.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		36,489.00	34,000.00	-6.8%
8) Plant Services	8000-8999		2,280.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			867,370.00	839,352.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,174.00)	(18,852.00)	130.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	20,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	20,000.00	New

Millbrae Elementary
San Mateo County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Function

41 68973 0000000
Form 13

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,174.00)	1,148.00	-114.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,323.20	122,149.20	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,323.20	122,149.20	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,323.20	122,149.20	-6.3%
2) Ending Balance, June 30 (E + F1e)			122,149.20	123,297.20	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	122,149.20	123,297.20	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 13

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	122,149.20	123,297.20
Total, Restricted Balance		122,149.20	123,297.20

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

41 68973 0000000
Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	409.00	0.00	-100.0%
5) TOTAL, REVENUES			409.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			409.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	56,682.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,682.00)	0.00	-100.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

41 68973 0000000
Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,273.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,272.90	(0.10)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,272.90	(0.10)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,272.90	(0.10)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.10)	(0.10)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.06	0.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	(0.16)	(0.16)	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

41 68973 0000000
Form 17

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

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

41 68973 0000000
Form 17

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	409.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			409.00	0.00	-100.0%
TOTAL, REVENUES			409.00	0.00	-100.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

41 68973 0000000
Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	56,682.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			56,682.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(56,682.00)	0.00	-100.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

41 68973 0000000
Form 17

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	409.00	0.00	-100.0%
5) TOTAL, REVENUES			409.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			409.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	56,682.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,682.00)	0.00	-100.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

41 68973 0000000
Form 17

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,273.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,272.90	(0.10)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,272.90	(0.10)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,272.90	(0.10)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.10)	(0.10)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.06	0.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	(0.16)	(0.16)	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

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Form 17

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	0.06	0.06
Total, Restricted Balance		0.06	0.06

Millbrae Elementary
San Mateo County

July 1 Budget
Foundation Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500.00	500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Foundation Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,477.90	50,477.90	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,477.90	50,477.90	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,477.90	50,477.90	0.0%
2) Ending Balance, June 30 (E + F1e)			50,477.90	50,477.90	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,477.90	50,477.90	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Foundation Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 19

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

Millbrae Elementary
San Mateo County

July 1 Budget
Foundation Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Foundation Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Foundation Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	500.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			500.00	500.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Foundation Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 19

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

Millbrae Elementary
San Mateo County

July 1 Budget
Foundation Special Revenue Fund
Expenditures by Function

41 68973 0000000
Form 19

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		500.00	500.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500.00	500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Foundation Special Revenue Fund
Expenditures by Function

41 68973 0000000
Form 19

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,477.90	50,477.90	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,477.90	50,477.90	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,477.90	50,477.90	0.0%
2) Ending Balance, June 30 (E + F1e)			50,477.90	50,477.90	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,477.90	50,477.90	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Foundation Special Revenue Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 19

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	50,477.90	50,477.90
Total, Restricted Balance		50,477.90	50,477.90

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

41 68973 0000000
Form 20

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	20,000.00	33.3%
5) TOTAL, REVENUES			15,000.00	20,000.00	33.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	20,000.00	33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

41 68973 0000000
Form 20

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	20,000.00	33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,962,717.64	1,977,717.64	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,962,717.64	1,977,717.64	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,962,717.64	1,977,717.64	0.8%
2) Ending Balance, June 30 (E + F1e)			1,977,717.64	1,997,717.64	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,927,565.92	1,927,565.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	50,151.72	70,151.72	39.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

41 68973 0000000
Form 20

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

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

41 68973 0000000
Form 20

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	15,000.00	20,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	20,000.00	33.3%
TOTAL, REVENUES			15,000.00	20,000.00	33.3%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

41 68973 0000000
Form 20

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

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

41 68973 0000000
Form 20

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	20,000.00	33.3%
5) TOTAL, REVENUES			15,000.00	20,000.00	33.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,000.00	20,000.00	33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

41 68973 0000000
Form 20

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	20,000.00	33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,962,717.64	1,977,717.64	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,962,717.64	1,977,717.64	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,962,717.64	1,977,717.64	0.8%
2) Ending Balance, June 30 (E + F1e)			1,977,717.64	1,997,717.64	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,927,565.92	1,927,565.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	50,151.72	70,151.72	39.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 20

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	1,927,565.92	1,927,565.92
Total, Restricted Balance		1,927,565.92	1,927,565.92

Millbrae Elementary
San Mateo County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

41 68973 0000000
Form 25

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	372,079.00	287,000.00	-22.9%
5) TOTAL, REVENUES			372,079.00	287,000.00	-22.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			357,079.00	287,000.00	-19.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

41 68973 0000000
Form 25

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			357,079.00	287,000.00	-19.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	611,191.96	968,270.96	58.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			611,191.96	968,270.96	58.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			611,191.96	968,270.96	58.4%
2) Ending Balance, June 30 (E + F1e)			968,270.96	1,255,270.96	29.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	242,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	968,270.96	1,013,270.96	4.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

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Form 25

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

Millbrae Elementary
San Mateo County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

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Form 25

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	270,579.00	242,000.00	-10.6%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,500.00	5,000.00	-41.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	93,000.00	40,000.00	-57.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			372,079.00	287,000.00	-22.9%
TOTAL, REVENUES			372,079.00	287,000.00	-22.9%

Millbrae Elementary
San Mateo County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

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Form 25

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

Millbrae Elementary
San Mateo County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

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Form 25

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,000.00	0.00	-100.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

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Form 25

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Capital Facilities Fund
Expenditures by Function

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Form 25

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	372,079.00	287,000.00	-22.9%
5) TOTAL, REVENUES			372,079.00	287,000.00	-22.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		15,000.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			357,079.00	287,000.00	-19.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			357,079.00	287,000.00	-19.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	611,191.96	968,270.96	58.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			611,191.96	968,270.96	58.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			611,191.96	968,270.96	58.4%
2) Ending Balance, June 30 (E + F1e)			968,270.96	1,255,270.96	29.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	242,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	968,270.96	1,013,270.96	4.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Capital Facilities Fund
Exhibit: Restricted Balance Detail

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Form 25

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	0.00	242,000.00
Total, Restricted Balance		0.00	242,000.00

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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Form 40

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	429,848.00	300,000.00	-30.2%
5) TOTAL, REVENUES			429,848.00	300,000.00	-30.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	18,854.00	13,000.00	-31.0%
5) Services and Other Operating Expenditures		5000-5999	158,400.00	97,400.00	-38.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	697,246.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			874,500.00	110,400.00	-87.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(444,652.00)	189,600.00	-142.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,879.00	91,318.00	-9.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,879.00)	(91,318.00)	-9.5%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

41 68973 0000000
Form 40

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(545,531.00)	98,282.00	-118.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,950,337.73	12,404,806.73	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,950,337.73	12,404,806.73	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,950,337.73	12,404,806.73	-4.2%
2) Ending Balance, June 30 (E + F1e)			12,404,806.73	12,503,088.73	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,404,806.73	12,503,088.73	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

41 68973 0000000
Form 40

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

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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Form 40

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	149,000.00	120,000.00	-19.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	280,848.00	180,000.00	-35.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			429,848.00	300,000.00	-30.2%
TOTAL, REVENUES			429,848.00	300,000.00	-30.2%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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Form 40

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,000.00	13,000.00	0.0%
Noncapitalized Equipment		4400	5,854.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			18,854.00	13,000.00	-31.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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Form 40

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,400.00	3,400.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	155,000.00	94,000.00	-39.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			158,400.00	97,400.00	-38.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	19,189.00	0.00	-100.0%
Other Debt Service - Principal		7439	678,057.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			697,246.00	0.00	-100.0%
TOTAL, EXPENDITURES			874,500.00	110,400.00	-87.4%

Millbrae Elementary
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July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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Form 40

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	100,879.00	91,318.00	-9.5%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,879.00	91,318.00	-9.5%

Millbrae Elementary
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Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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Form 40

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,879.00)	(91,318.00)	-9.5%

Millbrae Elementary
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July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

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Form 40

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	429,848.00	300,000.00	-30.2%
5) TOTAL, REVENUES			429,848.00	300,000.00	-30.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		117,254.00	50,400.00	-57.0%
9) Other Outgo	9000-9999	Except 7600-7699	757,246.00	60,000.00	-92.1%
10) TOTAL, EXPENDITURES			874,500.00	110,400.00	-87.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(444,652.00)	189,600.00	-142.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,879.00	91,318.00	-9.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,879.00)	(91,318.00)	-9.5%

Millbrae Elementary
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July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

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Form 40

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(545,531.00)	98,282.00	-118.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,950,337.73	12,404,806.73	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,950,337.73	12,404,806.73	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,950,337.73	12,404,806.73	-4.2%
2) Ending Balance, June 30 (E + F1e)			12,404,806.73	12,503,088.73	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,404,806.73	12,503,088.73	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

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

Millbrae Elementary
San Mateo County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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Form 51

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

Millbrae Elementary
San Mateo County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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Form 51

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,421,128.25	5,421,128.25	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,421,128.25	5,421,128.25	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,421,128.25	5,421,128.25	0.0%
2) Ending Balance, June 30 (E + F1e)			5,421,128.25	5,421,128.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,421,128.25	5,421,128.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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Form 51

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

Millbrae Elementary
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Bond Interest and Redemption Fund
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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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Bond Interest and Redemption Fund
Expenditures by Object

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Form 51

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Millbrae Elementary
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July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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Form 51

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

Millbrae Elementary
San Mateo County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

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Form 51

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

Millbrae Elementary
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July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

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Form 51

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,421,128.25	5,421,128.25	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,421,128.25	5,421,128.25	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,421,128.25	5,421,128.25	0.0%
2) Ending Balance, June 30 (E + F1e)			5,421,128.25	5,421,128.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,421,128.25	5,421,128.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

July 1 Budget
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 51

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	5,421,128.25	5,421,128.25
Total, Restricted Balance		5,421,128.25	5,421,128.25

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,364.24	2,364.24	2,364.24	2,338.00	2,338.00	2,361.77
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,364.24	2,364.24	2,364.24	2,338.00	2,338.00	2,361.77
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.56	1.56	1.56	1.94	1.94	1.94
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.56	1.56	1.56	1.94	1.94	1.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,365.80	2,365.80	2,365.80	2,339.94	2,339.94	2,363.71
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	19,947,546.00	1.55%	20,257,630.00	0.25%	20,307,369.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,233,000.00	-66.02%	419,000.00	-3.34%	405,000.00
4. Other Local Revenues	8600-8799	587,290.00	-16.18%	492,290.00	0.00%	492,290.00
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	(3,664,071.00)	3.86%	(3,805,406.00)	-3.27%	(3,681,157.00)
6. Total (Sum lines A1 thru A5c)		18,195,083.00	-4.10%	17,449,812.00	0.89%	17,604,497.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,107,433.00		10,225,263.00
b. Step & Column Adjustment				117,830.00		118,068.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(164,288.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,107,433.00	1.17%	10,225,263.00	-0.45%	10,179,043.00
2. Classified Salaries						
a. Base Salaries				1,989,508.00		2,018,030.00
b. Step & Column Adjustment				28,522.00		16,913.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,989,508.00	1.43%	2,018,030.00	0.84%	2,034,943.00
3. Employee Benefits	3000-3999	4,152,492.00	7.96%	4,482,980.00	3.98%	4,661,519.00
4. Books and Supplies	4000-4999	360,605.00	0.69%	363,105.00	0.69%	365,605.00
5. Services and Other Operating Expenditures	5000-5999	1,128,521.00	2.49%	1,156,650.00	7.77%	1,246,500.00
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	30,523.00	0.00%	30,522.00	0.00%	30,522.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(46,098.00)	0.00%	(46,098.00)	0.00%	(46,098.00)
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,742,984.00	2.86%	18,250,452.00	1.32%	18,492,034.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		452,099.00		(800,640.00)		(887,537.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,230,959.95		3,683,058.95		2,882,418.95
2. Ending Fund Balance (Sum lines C and D1)		3,683,058.95		2,882,418.95		1,994,881.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	48,197.00		74,495.00		95,490.00
d. Assigned	9780	2,512,177.00		1,711,537.00		824,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	761,376.00		766,472.00		770,293.00
2. Unassigned/Unappropriated	9790	358,808.95		327,414.95		302,598.95
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,683,058.95		2,882,418.95		1,994,881.95

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	761,376.00		766,472.00		770,293.00
c. Unassigned/Unappropriated	9790	358,808.95		327,414.95		302,598.95
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,120,184.95		1,093,886.95		1,072,891.95
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.						
Reduction in staffing of 2.0 FTE to align with staffing projections as per declining enrollment.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,132,680.00	0.00%	1,132,680.00	0.00%	1,132,680.00
2. Federal Revenues	8100-8299	691,036.00	0.00%	691,036.00	0.00%	691,036.00
3. Other State Revenues	8300-8599	1,182,496.00	-0.23%	1,179,760.00	-0.32%	1,175,968.00
4. Other Local Revenues	8600-8799	471,045.00	3.97%	489,731.00	2.83%	503,570.00
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	3,664,071.00	3.86%	3,805,406.00	-3.27%	3,681,157.00
6. Total (Sum lines A1 thru A5c)		7,141,328.00	2.20%	7,298,613.00	-1.56%	7,184,411.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,066,394.00		2,117,151.00
b. Step & Column Adjustment				50,757.00		26,822.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,066,394.00	2.46%	2,117,151.00	1.27%	2,143,973.00
2. Classified Salaries						
a. Base Salaries				1,273,342.00		1,305,794.00
b. Step & Column Adjustment				32,452.00		21,047.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,273,342.00	2.55%	1,305,794.00	1.61%	1,326,841.00
3. Employee Benefits	3000-3999	2,099,092.00	4.49%	2,193,428.00	3.08%	2,261,051.00
4. Books and Supplies	4000-4999	124,574.00	-2.44%	121,529.00	-1.39%	119,837.00
5. Services and Other Operating Expenditures	5000-5999	1,359,974.00	-38.61%	834,907.00	-5.43%	789,611.00
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	700,735.00	1.85%	713,706.00	-25.60%	531,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,098.00	0.00%	12,098.00	0.00%	12,098.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,636,209.00	-4.42%	7,298,613.00	-1.56%	7,184,411.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(494,881.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		494,881.43		0.43		0.43
2. Ending Fund Balance (Sum lines C and D1)		0.43		0.43		0.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.43		0.43		0.43
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		0.43		0.43		0.43
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,080,226.00	1.47%	21,390,310.00	0.23%	21,440,049.00
2. Federal Revenues	8100-8299	691,036.00	0.00%	691,036.00	0.00%	691,036.00
3. Other State Revenues	8300-8599	2,415,496.00	-33.81%	1,598,760.00	-1.11%	1,580,968.00
4. Other Local Revenues	8600-8799	1,058,335.00	-7.21%	982,021.00	1.41%	995,860.00
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)		25,336,411.00	-2.32%	24,748,425.00	0.16%	24,788,908.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,173,827.00		12,342,414.00
b. Step & Column Adjustment				168,587.00		144,890.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(164,288.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,173,827.00	1.38%	12,342,414.00	-0.16%	12,323,016.00
2. Classified Salaries						
a. Base Salaries				3,262,850.00		3,323,824.00
b. Step & Column Adjustment				60,974.00		37,960.00
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	3,262,850.00	1.87%	3,323,824.00	1.14%	3,361,784.00
3. Employee Benefits	3000-3999	6,251,584.00	6.80%	6,676,408.00	3.69%	6,922,570.00
4. Books and Supplies	4000-4999	485,179.00	-0.11%	484,634.00	0.17%	485,442.00
5. Services and Other Operating Expenditures	5000-5999	2,488,495.00	-19.97%	1,991,557.00	2.24%	2,036,111.00
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	731,258.00	1.77%	744,228.00	-24.55%	561,522.00
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)		25,379,193.00	0.67%	25,549,065.00	0.50%	25,676,445.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(42,782.00)		(800,640.00)		(887,537.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,725,841.38		3,683,059.38		2,882,419.38
2. Ending Fund Balance (Sum lines C and D1)		3,683,059.38		2,882,419.38		1,994,882.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	0.43		0.43		0.43
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	2,512,177.00		1,711,537.00		824,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	761,376.00		766,472.00		770,293.00
2. Unassigned/Unappropriated	9790	358,808.95		327,414.95		302,598.95
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,683,059.38		2,882,419.38		1,994,882.38

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	761,376.00		766,472.00		770,293.00
c. Unassigned/Unappropriated	9790	358,808.95		327,414.95		302,598.95
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 E1a thru E2c)		1,120,184.95		1,093,886.95		1,072,891.95
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.41%		4.28%		4.18%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,338.00		2,284.65		2,206.95
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		25,379,193.00		25,549,065.00		25,676,445.00
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)		25,379,193.00		25,549,065.00		25,676,445.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		761,375.79		766,471.95		770,293.35
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		761,375.79		766,471.95		770,293.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			3,502,398.53	5,104,650.58	5,233,612.77	4,752,101.09	4,590,929.17	3,240,279.64	1,435,119.87	1,241,721.17
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,241,611.65	1,241,611.65	1,976,446.90	1,241,611.65		734,835.25	496,644.66	562,863.95
Property Taxes	8020-8079		88,116.77	87,695.66	87,695.66	452,985.66	736,150.16	(872,570.24)	858,687.64	452,985.66
Miscellaneous Funds	8080-8099		0.00		0.00				509,706.00	0.00
Federal Revenue	8100-8299		0.00		9,633.75		(825.07)	64,850.48	198,817.00	42,782.22
Other State Revenue	8300-8599		0.00			8,508.37	73,000.00	267,973.20	131,297.88	
Other Local Revenue	8600-8799		495,047.72	78,608.12	40,000.17	85,823.11	35,290.34	29,485.74	49,853.81	39,886.35
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,824,776.14	1,407,915.43	2,113,776.48	1,788,928.79	843,615.43	224,574.43	2,245,006.99	1,098,518.18
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		38,810.73	126,254.22	1,213,880.77	1,185,752.21	1,176,961.20	1,179,632.67	1,200,582.16	1,204,531.01
Classified Salaries	2000-2999		128,154.52	204,600.61	304,703.04	279,187.38	290,358.05	285,549.86	329,118.26	293,846.63
Employee Benefits	3000-3999		77,173.20	158,550.22	500,657.24	475,180.56	491,820.61	490,525.34	512,259.58	473,253.04
Books and Supplies	4000-4999		5,829.13	65,415.71	42,195.47	20,074.71	20,223.45	12,268.64	19,732.39	12,626.86
Services	5000-5999		165,138.70	194,304.44	117,127.39	187,546.13	249,564.03	90,254.72	192,983.89	199,340.88
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00				
Other Outgo	7000-7499		5,892.05	14,346.06	18,997.80	(6,661.30)	7,173.03	7,173.03	148,821.69	7,173.03
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			420,998.33	763,471.26	2,197,561.71	2,141,079.69	2,236,100.37	2,065,404.26	2,403,497.97	2,190,771.45
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	1,516,500.64	323,907.78	15,611.29	0.00	160,100.44	26,652.73		370.40	989,858.00
Due From Other Funds	9310	100,190.97				100,190.97				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,619,191.61	323,907.78	15,611.29	0.00	260,291.41	26,652.73	0.00	370.40	989,858.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(924,204.77)	125,433.54	531,093.27	189,043.87	9,371.50	(15,182.68)	(35,670.06)	35,278.12	(11,557.79)
Due To Other Funds	9610	(59,940.93)				59,940.93				
Current Loans	9640									
Unearned Revenues	9650	(208,682.58)			208,682.58					
Deferred Inflows of Resources	9690									
SUBTOTAL		(1,192,828.28)	125,433.54	531,093.27	397,726.45	69,312.43	(15,182.68)	(35,670.06)	35,278.12	(11,557.79)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		2,812,019.89	198,474.24	(515,481.98)	(397,726.45)	190,978.98	41,835.41	35,670.06	(34,907.72)	1,001,415.79
E. NET INCREASE/DECREASE (B - C + D)			1,602,252.05	128,962.19	(481,511.68)	(161,171.92)	(1,350,649.53)	(1,805,159.77)	(193,398.70)	(90,837.48)
F. ENDING CASH (A + E)			5,104,650.58	5,233,612.77	4,752,101.09	4,590,929.17	3,240,279.64	1,435,119.87	1,241,721.17	1,150,883.69
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		1,150,883.69	863,183.83	5,070,483.84	4,527,783.49				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,297,699.20	562,863.95	562,863.95	1,297,699.19			11,216,752.00	11,216,752.00
Property Taxes	8020-8079	736,150.16	5,304,485.56	97,323.26	703,501.53	(2,413.48)		8,730,794.00	8,730,794.00
Miscellaneous Funds	8080-8099		0.00	509,706.00	0.00	113,268.00		1,132,680.00	1,132,680.00
Federal Revenue	8100-8299	68,901.89	103,081.62	2,701.50	45,883.75	155,208.86		691,036.00	691,036.00
Other State Revenue	8300-8599		427,766.67	385,125.60	950,462.00	171,362.28		2,415,496.00	2,415,496.00
Other Local Revenue	8600-8799	75,314.77	37,416.20	45,049.72	31,930.85	14,628.10		1,058,335.00	1,058,335.00
Interfund Transfers In	8910-8929				91,318.00			91,318.00	91,318.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,178,066.02	6,435,614.00	1,602,770.03	3,120,795.32	452,053.76	0.00	25,336,411.00	25,336,411.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,205,791.69	1,208,875.54	1,208,432.98	1,223,866.81	455.01		12,173,827.00	12,173,827.00
Classified Salaries	2000-2999	286,469.74	284,489.42	281,928.71	291,565.04	2,878.74		3,262,850.00	3,262,850.00
Employee Benefits	3000-3999	497,370.18	524,574.87	456,781.17	1,593,153.92	284.07		6,251,584.00	6,251,584.00
Books and Supplies	4000-4999	29,049.21	18,065.99	33,636.96	(166,971.20)	373,031.68		485,179.00	485,179.00
Services	5000-5999	296,453.95	193,094.86	168,966.95	279,471.67	154,247.39		2,488,495.00	2,488,495.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	170,370.29	7,173.03	(5,660.23)	211,144.82	111,314.70		697,258.00	697,258.00
Interfund Transfers Out	7600-7629				20,000.00			20,000.00	20,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,485,505.06	2,236,273.71	2,144,086.54	3,452,231.06	642,211.59	0.00	25,379,193.00	25,379,193.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					(452,053.76)		1,064,446.88	
Due From Other Funds	9310							100,190.97	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(452,053.76)	0.00	1,164,637.85	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(19,739.18)	(7,959.72)	1,383.84	122,710.06	(642,211.59)		281,993.18	
Due To Other Funds	9610							59,940.93	
Current Loans	9640							0.00	
Unearned Revenues	9650							208,682.58	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(19,739.18)	(7,959.72)	1,383.84	122,710.06	(642,211.59)	0.00	550,616.69	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		19,739.18	7,959.72	(1,383.84)	(122,710.06)	190,157.83	0.00	614,021.16	
E. NET INCREASE/DECREASE (B - C + D)		(287,699.86)	4,207,300.01	(542,700.35)	(454,145.80)	0.00	0.00	571,239.16	(42,782.00)
F. ENDING CASH (A + E)		863,183.83	5,070,483.84	4,527,783.49	4,073,637.69				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,073,637.69	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			4,073,637.69	5,870,080.99	6,568,548.21	5,982,696.07	5,681,081.32	3,538,275.88	5,658,849.08	4,742,586.10
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,729,025.40	1,729,025.40	1,729,025.40	1,729,025.40			691,610.16	783,824.85
Property Taxes	8020-8079							3,928,857.30	0.00	
Miscellaneous Funds	8080-8099								509,706.00	
Federal Revenue	8100-8299				9,633.75		(825.07)	64,850.48	198,817.00	42,782.22
Other State Revenue	8300-8599					5,631.49	48,316.98	177,365.16	86,902.98	
Other Local Revenue	8600-8799		459,351.02	72,939.88	37,115.85	79,634.61	32,745.63	27,359.59	46,258.97	37,010.24
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,188,376.42	1,801,965.28	1,775,775.00	1,814,291.50	80,237.54	4,198,432.53	1,533,295.11	863,617.31
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		39,348.19	128,002.62	1,230,690.97	1,202,172.88	1,193,260.13	1,195,968.60	1,217,208.20	1,221,211.74
Classified Salaries	2000-2999		130,549.39	208,424.06	310,397.13	284,404.65	295,784.07	290,886.02	335,268.60	299,337.84
Employee Benefits	3000-3999		82,417.47	169,324.44	534,679.21	507,471.27	525,242.09	523,858.80	547,069.98	505,412.77
Books and Supplies	4000-4999		5,822.58	65,342.23	42,148.07	20,052.16	20,200.73	12,254.86	19,710.22	12,612.67
Services	5000-5999		132,161.46	155,502.97	93,737.73	150,094.25	199,727.54	72,231.38	154,446.13	159,533.66
Capital Outlay	6000-6599								0.00	
Other Outgo	7000-7499		6,001.65	14,612.91	19,351.19	(6,785.21)	7,306.46	7,306.46	151,589.99	7,306.46
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			396,300.74	741,209.23	2,231,004.30	2,157,410.00	2,241,521.02	2,102,506.12	2,425,293.12	2,205,415.14
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	452,053.76	94,655.73	4,678.41		47,979.14	7,987.33		111.00	296,642.15
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		454,553.76	94,655.73	4,678.41	0.00	47,979.14	7,987.33	0.00	111.00	296,642.15
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(642,211.59)	90,288.11	366,967.24	130,622.84	6,475.39	(10,490.71)	(24,646.79)	24,375.97	(7,986.04)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(642,211.59)	90,288.11	366,967.24	130,622.84	6,475.39	(10,490.71)	(24,646.79)	24,375.97	(7,986.04)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,096,765.35	4,367.62	(362,288.83)	(130,622.84)	41,503.75	18,478.04	24,646.79	(24,264.97)	304,628.19
E. NET INCREASE/DECREASE (B - C + D)			1,796,443.30	698,467.22	(585,852.14)	(301,614.75)	(2,142,805.44)	2,120,573.20	(916,262.98)	(1,037,169.64)
F. ENDING CASH (A + E)			5,870,080.99	6,568,548.21	5,982,696.07	5,681,081.32	3,538,275.88	5,658,849.08	4,742,586.10	3,705,416.46
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		3,705,416.46	2,156,374.73	5,039,953.87	4,383,903.11				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	783,824.85	783,824.85	783,824.85	783,824.84			11,526,836.00	11,526,836.00
Property Taxes	8020-8079		3,928,857.30		873,079.40			8,730,794.00	8,730,794.00
Miscellaneous Funds	8080-8099			509,706.00		113,268.00		1,132,680.00	1,132,680.00
Federal Revenue	8100-8299	68,901.89	103,081.62	2,701.50	45,883.75	155,208.86		691,036.00	691,036.00
Other State Revenue	8300-8599		283,128.70	254,905.58	629,088.45	113,420.66		1,598,760.00	1,598,760.00
Other Local Revenue	8600-8799	69,884.00	34,718.21	41,801.29	29,628.39	13,573.32		982,021.00	982,021.00
Interfund Transfers In	8910-8929				86,298.00			86,298.00	86,298.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		922,610.74	5,133,610.68	1,592,939.22	2,447,802.83	395,470.84	0.00	24,748,425.00	24,748,425.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,222,489.87	1,225,616.43	1,225,167.74	1,240,815.31	461.32		12,342,414.00	12,342,414.00
Classified Salaries	2000-2999	291,823.10	289,805.77	287,197.21	297,013.61	2,932.55		3,323,824.00	3,323,824.00
Employee Benefits	3000-3999	531,168.78	560,222.15	487,821.56	1,701,416.09	303.39		6,676,408.00	6,676,408.00
Books and Supplies	4000-4999	29,016.58	18,045.69	33,599.17	(166,783.65)	372,612.69		484,634.00	484,634.00
Services	5000-5999	237,253.82	154,534.94	135,225.23	223,662.80	123,445.09		1,991,557.00	1,991,557.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	173,539.42	7,306.46	(5,765.51)	215,072.41	113,385.31		710,228.00	710,228.00
Interfund Transfers Out	7600-7629				20,000.00			20,000.00	20,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,485,291.57	2,255,531.44	2,163,245.40	3,531,196.57	613,140.35	0.00	25,549,065.00	25,549,065.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					(395,470.84)		56,582.92	
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	
SUBTOTAL		0.00	0.00	0.00	0.00	(395,470.84)	0.00	56,582.92	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(13,639.10)	(5,499.90)	85,744.58		(613,140.35)		29,071.24	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(13,639.10)	(5,499.90)	85,744.58	0.00	(613,140.35)	0.00	29,071.24	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		13,639.10	5,499.90	(85,744.58)	0.00	217,669.51	0.00	27,511.68	
E. NET INCREASE/DECREASE (B - C + D)		(1,549,041.73)	2,883,579.14	(656,050.76)	(1,083,393.74)	0.00	0.00	(773,128.32)	(800,640.00)
F. ENDING CASH (A + E)		2,156,374.73	5,039,953.87	4,383,903.11	3,300,509.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,300,509.37	

July 1 Budget
2018-19 Budget
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				
01 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								
09 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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 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								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	91,318.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2018-19 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	34,000.00	(34,000.00)	111,318.00	111,318.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	2,390	2,392		
Charter School				
Total ADA	2,390	2,392	N/A	Met
Second Prior Year (2016-17)				
District Regular	2,371	2,370		
Charter School				
Total ADA	2,371	2,370	0.0%	Met
First Prior Year (2017-18)				
District Regular	2,374	2,364		
Charter School		0		
Total ADA	2,374	2,364	0.4%	Met
Budget Year (2018-19)				
District Regular	2,362			
Charter School	0			
Total ADA	2,362			

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	2,469	2,431		
Charter School				
Total Enrollment	2,469	2,431	1.5%	Not Met
Second Prior Year (2016-17)				
District Regular	2,416	2,432		
Charter School				
Total Enrollment	2,416	2,432	N/A	Met
First Prior Year (2017-18)				
District Regular	2,442	2,433		
Charter School				
Total Enrollment	2,442	2,433	0.4%	Met
Budget Year (2018-19)				
District Regular	2,407			
Charter School				
Total Enrollment	2,407			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three 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 budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	2,371	2,431	
Charter School		0	
Total ADA/Enrollment	2,371	2,431	97.5%
Second Prior Year (2016-17)			
District Regular	2,362	2,432	
Charter School			
Total ADA/Enrollment	2,362	2,432	97.1%
First Prior Year (2017-18)			
District Regular	2,364	2,433	
Charter School	0		
Total ADA/Enrollment	2,364	2,433	97.2%
Historical Average Ratio:			97.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.8%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	2,338	2,407		
Charter School	0			
Total ADA/Enrollment	2,338	2,407	97.1%	Met
1st Subsequent Year (2019-20)				
District Regular	2,285	2,352		
Charter School				
Total ADA/Enrollment	2,285	2,352	97.2%	Met
2nd Subsequent Year (2020-21)				
District Regular	2,207	2,273		
Charter School				
Total ADA/Enrollment	2,207	2,273	97.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.
Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		19,947,546.00	20,257,630.00	20,307,369.00

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,365.80	2,363.71	2,340.91	2,285.52
b. Prior Year ADA (Funded)		2,365.80	2,363.71	2,340.91
c. Difference (Step 1a minus Step 1b)		(2.09)	(22.80)	(55.39)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.09%	-0.96%	-2.37%

Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	18,828,018.00	19,947,546.00	20,307,369.00
b1. COLA percentage (if district is at target)	3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	564,840.54	512,651.93	542,206.75
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	564,840.54	512,651.93	542,206.75
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.00%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	2.91%	1.61%	0.30%
LCFF Revenue Standard (Step 3, plus/minus 1%):	1.91% to 3.91%	.61% to 2.61%	-.70% to 1.30%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	8,730,794.00	8,730,794.00	8,730,794.00	8,730,794.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	18,828,018.00	19,947,546.00	20,257,630.00	20,307,369.00
District's Projected Change in LCFF Revenue:		5.95%	1.55%	0.25%
LCFF Revenue Standard:		1.91% to 3.91%	.61% to 2.61%	-.70% to 1.30%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

18/19 increase in funding is due to anticipated full funding of LCFF along with an increased COLA.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (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)	15,820,661.00	18,142,898.00	87.2%
	Historical Average Ratio:		89.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
	86.3% to 92.3%	86.3% to 92.3%	86.3% to 92.3%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	16,249,433.00	17,722,984.00	91.7%	Met
1st Subsequent Year (2019-20)	16,726,273.00	18,230,452.00	91.7%	Met
2nd Subsequent Year (2020-21)	16,875,505.00	18,472,034.00	91.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.91%	1.61%	0.30%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.09% to 12.91%	-8.39% to 11.61%	-9.70% to 10.30%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.09% to 7.91%	-3.39% to 6.61%	-4.70% to 5.30%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	801,971.00		
Budget Year (2018-19)	691,036.00	-13.83%	Yes
1st Subsequent Year (2019-20)	691,036.00	0.00%	No
2nd Subsequent Year (2020-21)	691,036.00	0.00%	No

Explanation:
(required if Yes)

17/18 Federal Revenue includes carryover for Title I, Title II and Title III that is not included in future years. In addition, 17/18 Title I funding was increased from prior year, but not anticipated to be ongoing.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	2,091,844.00		
Budget Year (2018-19)	2,415,496.00	15.47%	Yes
1st Subsequent Year (2019-20)	1,598,760.00	-33.81%	Yes
2nd Subsequent Year (2020-21)	1,580,968.00	-1.11%	No

Explanation:
(required if Yes)

17/18 includes one time discretionary funds of \$147/ADA and 18/19 includes one time discretionary funds of \$344/ADA as per May Revise. 19/20 & 20/21 projections do not include on going one time discretionary funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	1,397,509.00		
Budget Year (2018-19)	1,058,335.00	-24.27%	Yes
1st Subsequent Year (2019-20)	982,021.00	-7.21%	Yes
2nd Subsequent Year (2020-21)	995,860.00	1.41%	No

Explanation:
(required if Yes)

17/18 Other Local Revenues include donations & grants received and are not included in 18/19 until donations or grants are awarded or received. In addition, 17/18 & 18/19 includes additional facility and summer rental that is not included as ongoing until actual rental income is received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	1,405,979.00		
Budget Year (2018-19)	485,179.00	-65.49%	Yes
1st Subsequent Year (2019-20)	484,634.00	-0.11%	No
2nd Subsequent Year (2020-21)	485,442.00	0.17%	No

Explanation:
(required if Yes)

17/18 Books and Supplies utilizes the 17/18 one time funds for current and prior year towards textbook adoption.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2017-18)	2,535,399.00		
Budget Year (2018-19)	2,488,495.00	-1.85%	No
1st Subsequent Year (2019-20)	1,991,557.00	-19.97%	Yes
2nd Subsequent Year (2020-21)	2,036,111.00	2.24%	No

Explanation:
(required if Yes)

18/19 Services and Operating Expenditures includes One Time Prop 39 Funds budgeted to be expended on Prop 39 projects in 18/19.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	4,291,324.00		
Budget Year (2018-19)	4,164,867.00	-2.95%	Met
1st Subsequent Year (2019-20)	3,271,817.00	-21.44%	Not Met
2nd Subsequent Year (2020-21)	3,267,864.00	-0.12%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	3,941,378.00		
Budget Year (2018-19)	2,973,674.00	-24.55%	Not Met
1st Subsequent Year (2019-20)	2,476,191.00	-16.73%	Not Met
2nd Subsequent Year (2020-21)	2,521,553.00	1.83%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B
if NOT met)

17/18 Federal Revenue includes carryover for Title I, Title II and Title III that is not included in future years. In addition, 17/18 Title I funding was increased from prior year, but not anticipated to be ongoing.

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

17/18 includes one time discretionary funds of \$147/ADA and 18/19 includes one time discretionary funds of \$344/ADA as per May Revise. 19/20 & 20/21 projections do not include on going one time discretionary funding.

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

17/18 Other Local Revenues include donations & grants received and are not included in 18/19 until donations or grants are awarded or received. In addition, 17/18 & 18/19 includes additional facility and summer rental that is not included as ongoing until actual rental income is received.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B
if NOT met)

17/18 Books and Supplies utilizes the 17/18 one time funds for current and prior year towards textbook adoption.

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

18/19 Services and Operating Expenditures includes One Time Prop 39 Funds budgeted to be expended on Prop 39 projects in 18/19.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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.

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 2 will be used to calculate the required minimum contribution.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	25,379,193.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	25,379,193.00	761,375.79	669,847.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	25,379,193.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	25,379,193.00	761,375.79	601,620.66	601,620.66

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
507,583.86	601,620.66

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

e. OMMA/RMA Contribution

Status
Met

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

601,620.66

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	652,185.00	696,000.00	762,581.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,024,758.87	607,073.20	374,266.20
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,676,943.87	1,303,073.20	1,136,847.20
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	21,739,494.72	23,186,634.13	25,419,363.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	21,739,494.72	23,186,634.13	25,419,363.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.3%	5.6%	4.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.1%	1.9%	1.5%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, 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.

²A 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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	1,626,604.35	15,848,837.12	N/A	Met
Second Prior Year (2016-17)	399,428.13	16,758,067.36	N/A	Met
First Prior Year (2017-18)	(907,814.00)	18,142,898.00	5.0%	Not Met
Budget Year (2018-19) (Information only)	452,099.00	17,742,984.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	1,640,130.57	2,112,741.47	N/A	Met
Second Prior Year (2016-17)	3,276,845.47	3,739,345.82	N/A	Met
First Prior Year (2017-18)	3,170,006.82	4,138,773.95	N/A	Met
Budget Year (2018-19) (Information only)	3,230,959.95			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,338	2,285	2,207
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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):

No

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

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	25,379,193.00	25,549,065.00	25,676,445.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	25,379,193.00	25,549,065.00	25,676,445.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	761,375.79	766,471.95	770,293.35
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	761,375.79	766,471.95	770,293.35

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	761,376.00	766,472.00	770,293.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	358,808.95	327,414.95	302,598.95
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,120,184.95	1,093,886.95	1,072,891.95
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.41%	4.28%	4.18%
District's Reserve Standard (Section 10B, Line 7):	761,375.79	766,471.95	770,293.35
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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(3,184,244.00)			
Budget Year (2018-19)	(3,664,071.00)	479,827.00	15.1%	Not Met
1st Subsequent Year (2019-20)	(3,805,406.00)	141,335.00	3.9%	Met
2nd Subsequent Year (2020-21)	(3,681,157.00)	(124,249.00)	-3.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	100,879.00			
Budget Year (2018-19)	91,318.00	(9,561.00)	-9.5%	Met
1st Subsequent Year (2019-20)	86,298.00	(5,020.00)	-5.5%	Met
2nd Subsequent Year (2020-21)	80,995.00	(5,303.00)	-6.1%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	20,000.00	20,000.00	New	Met
1st Subsequent Year (2019-20)	20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	20,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

18/19 Contributions increased over prior year to reflect additional program and staffing changes not included in prior year. In addition, prior year includes one time savings not reflected in 18/19.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

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 budget 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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

1,997,718

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the date of the OPEB valuation

4,693,429.00

0.00

4,693,429.00

Actuarial

Feb 01, 2017

Data must be entered.

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
335,639.00	343,967.00	352,295.00
269,156.00	275,870.00	264,306.00
48	48	48

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	129.5	129.9	129.9	129.9

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations not settled for 18/19

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the budget 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

127,922

7. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)

0

0

0

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

- Are costs of H&W benefit changes included in the budget 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

Budget Year
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)

Yes

Yes

Yes

953,587

953,587

953,587

up to cap

up to cap

up to cap

1.4%

0.0%

0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No

Certificated (Non-management) Step and Column Adjustments

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

Budget Year
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)

Yes

Yes

Yes

204,378

209,043

126,576

2.0%

2.0%

1.2%

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

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

Budget Year
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)

Yes

No

No

Yes

No

No

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	58.3	59.1	59.1	59.1

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations are not yet settled for 18/19.

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)Is the cost of salary settlement included in the budget 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

32,802

7. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)

0

0

0

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

- Are costs of H&W benefit changes included in the budget 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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
347,595	347,595	347,595
up to cap	up to cap	up to cap
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
51,066	53,419	38,094
2.0%	2.0%	1.5%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	16.0	16.0	16.0	16.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Negotiations not yet settled for 18/19

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No

Negotiations Not Settled

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

24,972

4. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

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

- Are costs of H&W benefit changes included in the budget 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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
109,223	109,223	109,223
up to cap	up to cap	up to cap
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
24,726	32,636	20,234
1.2%	1.6%	1.0%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
4,200	4,200	4,200
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 26, 2018

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

- A2.** Is the system of personnel position control independent from the payroll system?

No

- A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

- A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7.** Is the district's financial system independent of the county office system?

No

- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2018-19 Budget
Technical Review Checks

Millbrae Elementary

San Mateo County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

ACCOUNT			
FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE

17-9010-0-0000-0000-9740	17	9010	0.06
17-9010-0-0000-0000-9791	17	9010	0.06
17-9010-0-0000-0000-979Z	17	9010	0.06

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

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 - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

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

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

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

LCFF-TRANSFER - (F) - 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

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

INTRAFFD-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

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) 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 01CS) 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

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

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

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

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (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

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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6/21/2018 9:19:51 AM

41-68973-0000000

July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Millbrae Elementary

San Mateo County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			

17-9010-0-0000-0000-9740	17	9010	0.06
--------------------------	----	------	------

17-9010-0-0000-0000-9791	17	9010	54,046.06
--------------------------	----	------	-----------

17-9010-0-0000-0000-979Z	17	9010	0.06
--------------------------	----	------	------

17-9010-0-0000-9300-7612	17	9010	54,046.00
--------------------------	----	------	-----------

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

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

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

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

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

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

INTRAFFD-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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by 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

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

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

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

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: 100.00%	Gap Funding Rate: 100.00%	Gap Funding Rate: 100.00%
COLA: 3.00%	COLA: 2.57%	COLA: 2.67%
ADA: 2339.94	ADA: 2287.56	ADA: 2208.89
Enrollment: 2409	Enrollment: 2355	Enrollment: 2275
Unduplicated Pupil %: 37.04%	Unduplicated Pupil %: 36.87%	Unduplicated Pupil %: 37.04%
CSR Ratio: 26:1 (alternatively bargained CSR ratio) (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: 26:1 (alternatively bargained CSR ratio) (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: 26:1 (alternatively bargained CSR ratio) (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)
Explain below any material changes in LCFF calculation factors between fiscal years:	Explain below any material changes in LCFF calculation factors between fiscal years:	Explain below any material changes in LCFF calculation factors between fiscal years:

BASIC AID DISTRICTS

Indicate the projected growth in property taxes each year. Explain significant changes in property tax projections between fiscal years.		
FY 2018-19	FY 2019-20	FY 2020-21
N/A	N/A	N/A

FEDERAL REVENUES

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.		
FY 2018-19	FY 2019-20	FY 2020-21
18/19 Title I, Title II and Title III and Federal IDEA has been budgeted at the same level as 17/18 less py carryover that was included in 17/18 for Title I, Title II and Title III. In addition, 18/19 Title I doesn't include increased funding that was received in 17/18.	19/20 Title I, Title II and Title III and Federal IDEA has been budgeted at the same level as 17/18.	20/21 Title I, Title II and Title III and Federal IDEA has been budgeted at the same level as 17/18.

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 funding for Mandated Cost block grant (\$31.16/ADA), Unrestricted Lottery (\$146/ADA), Restricted Lottery (\$48/ADA), ASES Grant and STRS on Behalf.	19/20 Continues to reflect state revenue funding for Mandated Cost block grant (\$31.16/ADA), Unrestricted Lottery (\$146/ADA), Restricted Lottery (\$48/ADA), ASES Grant and STRS on Behalf.	20/21 Continues to reflect state revenue funding for Mandated Cost block grant (\$31.16/ADA), Unrestricted Lottery (\$146/ADA), Restricted Lottery (\$48/ADA), ASES Grant and STRS on Behalf.

DISTRICT NAME: Millbrae School District

If the District included One-Time Discretionary Funding in the multi-year projections, indicate the total amount or the per-pupil funding rate used in the calculation of revenues.		
FY 2018-19	FY 2019-20	FY 2020-21
One-Time Discretionary funding is included at May	One-Time Discretionary funding is not included in FY 19/20	One-Time Discretionary funding is not included in FY 20/21
Revise proposed funding of \$344/ADA		
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 \$146/ADA for unrestricted revenue and \$48/ADA for restricted Lottery as per School	19/20 Lottery projections reflect \$146/ADA for unrestricted revenue and \$48/ADA for restricted Lottery as per School	20/21 Lottery projections reflect \$146/ADA for unrestricted revenue and \$48/ADA for restricted Lottery as per School
Services Dartboard projections.	Services Dartboard projections.	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 Local Revenue continues to reflect revenue from Millbrae Education Foundation, Leased site revenue, interest, and Retiree Health & Welfare Revenue.	19/20 Local Revenue continues to reflect revenue from Millbrae Education Foundation, Leased site revenue, interest, and Retiree Health & Welfare.	20/21 Local Revenue continues to reflect revenue from Millbrae Education Foundation, Leased site revenue, interest, and Retiree Health & Welfare.
Are there parcel taxes or other local revenue sources that are due to expire in the current or subsequent two fiscal years? If so, please indicate district plans to address the loss in revenues.		
FY 2018-19	FY 2019-20	FY 2020-21
N/A	N/A	N/A

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 interfund transfer from Special Reserve for transfer of interest. General Fund continues to reflect a transfer out to Café to support food service program.	a) Interfund Transfers In/Out: General Fund continues to reflect interfund transfer from Special Reserve for transfer of interest. General Fund continues to reflect a transfer out to Café to support food service program.	a) Interfund Transfers In/Out: General Fund continues to reflect interfund transfer from Special Reserve for transfer of interest. General Fund continues to reflect a 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

DISTRICT NAME: Millbrae School District

c) Contributions: 18/19 Contributions continues to reflect contribution to Routine Restricted Maintenance & Special Education. In addition, 18/19 includes a contribution to Title II towards BTSA program to offset program funding reduction.	c) Contributions: 19/20 Contributions continues to reflect contribution to Routine Restricted Maintenance & Special Education. In addition, 19/20 includes a contribution to Title II towards BTSA program to offset program funding reduction.	c) Contributions: 20/21 Contributions continues to reflect contribution to Routine Restricted Maintenance & Special Education. In addition, 20/21 includes a contribution to Title II towards BTSA program to offset program funding reduction.
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GENERAL FUND EXPENDITURES

CERTIFICATED & CLASSIFIED SALARIES

Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions 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 Certificated Staffing reflects an overall increase of .4 FTE. This reflects program changes in Special Ed, and new/increased TOSA positions for NGSS Science coach and LP program support. Certificated salaries have been adjusted to reflect step changes.	19/20 Staffing is maintained at the same level as 18/19. Certificated Salaries have been adjusted to reflect step changes.	20/21 Certificated Staffing has been reduced by 2.0 FTE to reflect anticipated decline in enrollment and ADA. 20/21 Certificated Salaries have been adjusted to reflect step changes.

Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions 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 increase of .75 FTE for Special Ed Para aides for anticipated program staffing requirements.	19/20 Classified staffing is maintained at the same level as 18/19.	20/21 Classified staffing is maintained at the same level as 18/19.

Indicate the status of negotiations for each of the district's collective bargaining units during budget adoption.

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: Not Settled	Other bargaining units: Not Settled	Other bargaining units: Not Settled

If negotiations are **settled**, indicate the negotiated increase in compensation and benefits for each fiscal year and **whether the costs of settlement are included in the budget and MYP**.

FY 2018-19	FY 2019-20	FY 2020-21
Not yet settled	Not yet settled	Not yet settled

If negotiations are **not settled**, 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 in FY 2018-19	No potential settlements are included in FY 2019-20	No potential settlements are included in FY 2020-21

DISTRICT NAME: Millbrae School District

Indicate assumptions for step & column adjustments, any furlough days, 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 %: 2.0
Furlough Days included in the budget: 0	Furlough Days included in the budget: 0	Furlough Days included in the budget: 0
Others assumptions:	Others assumptions:	Others assumptions:

EMPLOYEE BENEFITS

Indicate assumptions used in projecting Employee Benefits (3000-3999) such as the rates used in projecting employer costs for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and 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 and include known retirements as of May 31, 2018	19/20 Retirement benefits are reflected in object code 3700 and include known retirements as of the 17/18 SY.	20/21 Retirement benefits are reflected in object code 3700 and include known retirements as of 17/18 SY.

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 : FY 18/19 Books and supplies has been reduced from 17/18 to reflect one time discretionary funding that was included in 17/18 for textbook adoption and technology for adoptions. FY 18/19 continues at the same level as 17/18 less the one time discretionary funding.	a) 4000-Books & Supplies: FY 19/20 Books and supplies is maintained at the same level as 18/19.	a) 4000-Books & Supplies: FY 20/21 Books and supplies is maintained at the same level as 19/20.
b) 5000-Services & Other Operating Costs: 18/19 Services &	b) 5000-Services & Other Operating Costs: 19/20 Services and	b) 5000-Services & Other Operating Costs: 20/21 Services and

DISTRICT NAME: Millbrae School District

Other Operating Costs continues at the same level as 17/18, but reflects a reduction for one time expenses for contracted services to cover leave of absence/vacant positions.	Other Operating Costs are maintained at the same level as 18/19.	Other Operating Costs are maintained at the same level as 18/19.
c) 6000-Capital Outlay	c) 6000-Capital Outlay	c) 6000-Capital Outlay
N/A	N/A	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.

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 includes the May revise proposed one time funding of \$344/ADA which is reflected in the ending fund balance. Without the additional one time discretionary funding the 18/19 budget would continue to reflect deficit spending. The District has put a parcel tax election on the June 5th ballot to mitigate the ongoing deficit spending.	19/20 continues to reflect deficit spending without the passage of the parcel tax election in 17/18. The District will continue to monitor enrollment and staffing projections and will initiate budget reductions in 19/20 & 20/21 to offset shortfall without a parcel tax.	20/21 Continues to reflect a reduction in fund balance and continues to reflect deficit spending. The District will monitor enrollment and staffing projections and will initiate budget reductions to offset shortfall without a parcel tax.

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

DISTRICT NAME: Millbrae School District

Fund Source:	Fund Source:	Fund Source:
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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

(Please modify account titles, as appropriate, or add rows for additional funds not listed below.)

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.

Fund 11 – ADULT EDUCATION

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

Fund 12 – CHILD DEVELOPMENT

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

Fund 13 – CAFETERIA

FY 2018-19	FY 2019-20	FY 2020-21
The District has implemented program and staffing changes and meal price increases which have eliminated deficit spending for 18/19. The District will continue to monitor food program for efficiencies to reduce cost and increase program revenue to eliminate deficit spending in 19/20 & 20/21.	The District will monitor salary, staffing and program costs to avoid deficit spending in 19/20.	The District will monitor salary, staffing and program costs to avoid 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

DISTRICT NAME: Millbrae School District

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

Fund 35 – COUNTY SCHOOL FACILITIES FUND

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

Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

FY 2018-19	FY 2019-20	FY 2020-21
Fund 40 continues to reflect funds from sale of Millbrae 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.
As the District moves forward with the newly prepared facilities master plan, the budget will be updated to reflect planned project expenditures.		