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## Millbrae Elementary School District

Fit for the future



Together, we GROW!

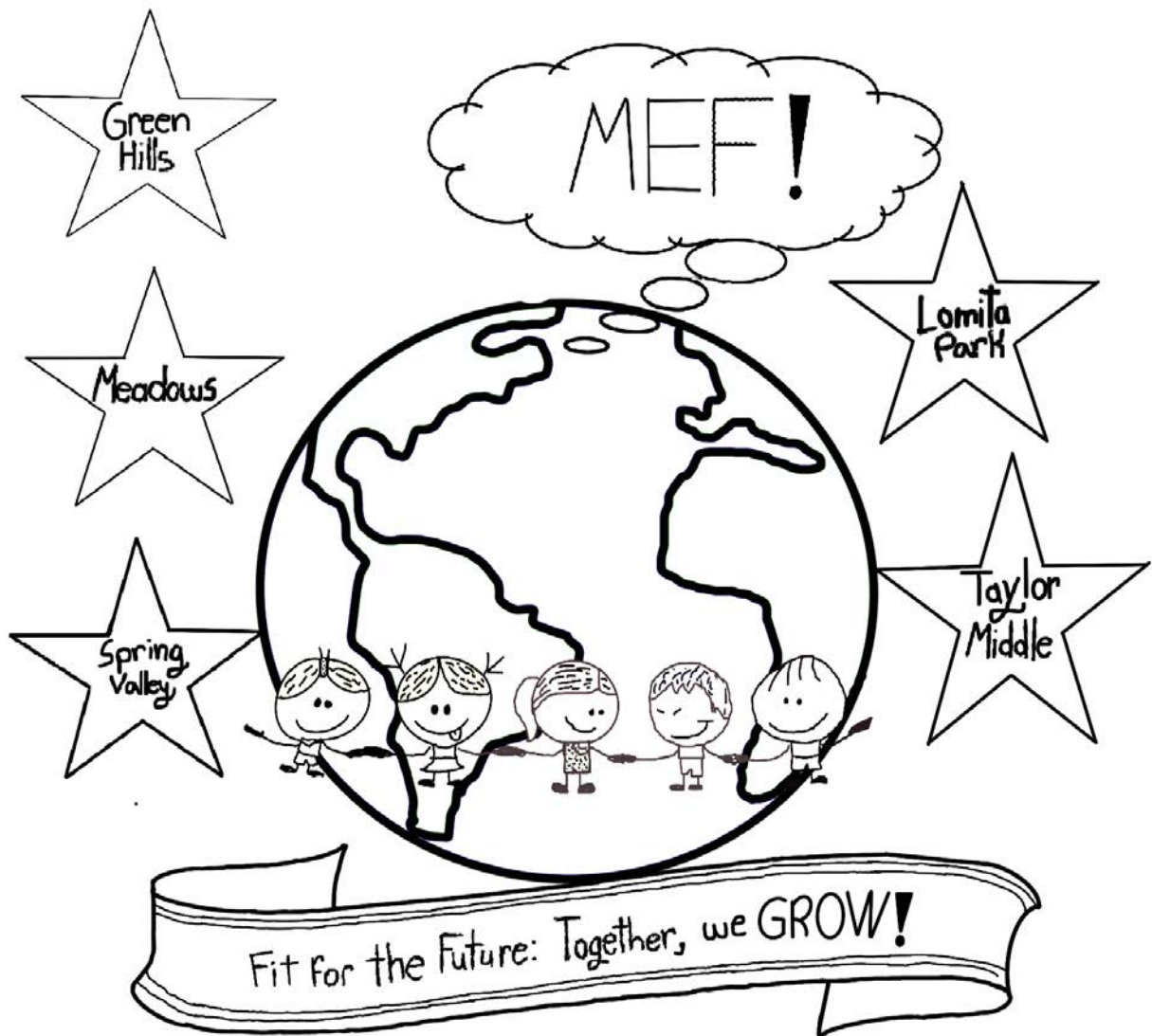
**2019-2020 Budget**

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## **Board of Education**

Ms. Lynne Ferrario, President of the Board

Ms. Maggie Musa, Vice President of the Board

Mr. D. Don Revelo, Clerk of the Board

Mr. Frank Barbaro, Board Member

Mr. Denis Fama, Board Member

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## **District Administration**

Vahn Phayprasert, Superintendent

Claire Beltrami, Assistant Superintendent-Educational Services

Richard Champion, Chief Business Official

Anita Allardice, Director of Special Education

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## **Our Schools**

### **Taylor Middle School**

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

### **Green Hills Elementary School**

650-588-6485  
401 Ludeman Ln  
Millbrae, CA 94030

### **Meadows Elementary School**

650-583-7590  
1101 Helen Drive  
Millbrae, CA 94030

### **Lomita Park Elementary School**

650-588-5852  
200 Santa Helena Avenue  
San Bruno, CA 94066

### **Spring Valley Elementary School**

650-697-5681  
817 Murchison Drive  
Millbrae, CA 94030

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### **Millbrae School District Office**

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



## Superintendent's Message

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School Year 2019-2020

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 2019-2020 school year by July 1, 2019. 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 2019-2020 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

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Ms. Lynne Ferrario   Ms. Maggie Musa   Mr. D. Don Revelo

President

Vice President

Clerk

Term Ends 2022

Term Ends 2020

Term Ends 2022



Mr. Denis Fama

Mr. Frank Barbaro

Trustee

Trustee

Term Ends 2022

Term Ends 2020

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



## President of the Board of Trustees Message

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June 2019

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

As President of the Board of Trustees, I thank you for your interest and support of the Millbrae School District.

Our vision, as stated above, illustrates our mission to provide the best education possible for ALL students. This is achieved by the full participation of every individual who comes in contact with your child every day. Teachers, secretaries, custodians, principals, teacher's aides, food service staff and specialist support services at each site work collaboratively with the district office staff to ensure that we meet these goals.

Achieving this vision requires a sound budget. Our budget for the 2019-2020 school year accurately and transparently reports the revenue, expenditures and projections based on the data available. Our expenditures are aligned with the goals stated in the Local Control Accountability Plan (LCAP) and support the programs that are targeted for raising achievement.

Congratulations to the graduating class of 2019! Be proud of all you have accomplished and continue to do great things in the future!

Sincerely,

A handwritten signature in blue ink that reads "Lynne Ferrario". The signature is fluid and cursive.

Lynne Ferrario

President, Board of Trustees

Millbrae Elementary School District



## Budget Policies

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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.



# District Budget Snapshot

Assumptions for FY 2019/2020

## General information:

- Total projected enrollment: 2,329
- Average Daily Attendance (ADA): 2,250.72
- Unduplicated Count: 38.66%
- Number of School Sites - 4 Elementary Schools & 1 Middle School

## Elementary Average Class Size (As of 06/06/19) (18/19 data)

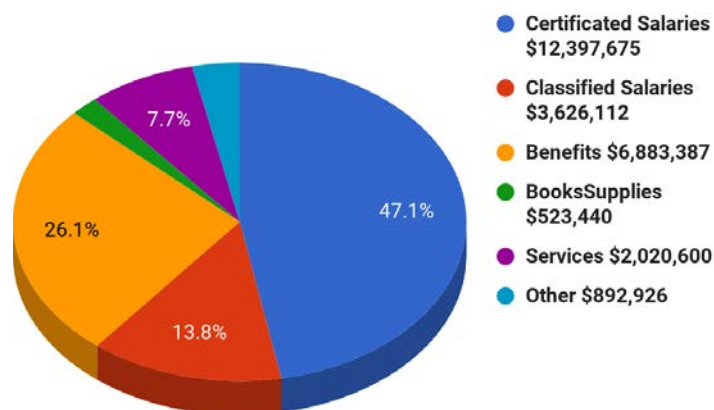
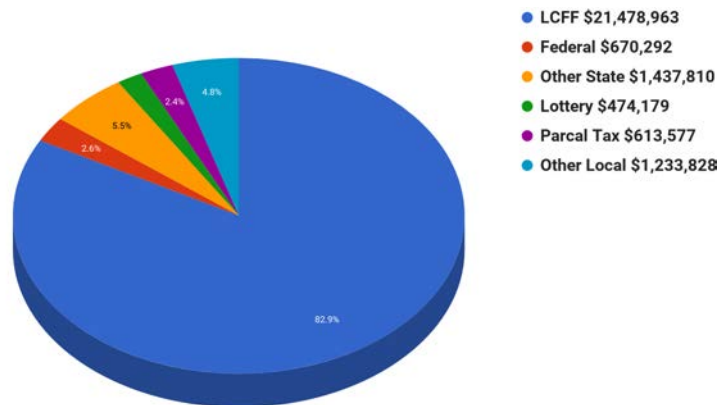
- Grades TK-3: 23.95
- Grades 4-5: 26.68

## Staffing: (proposed budget 19/20)

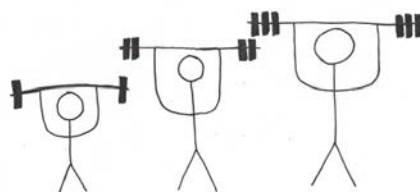
- Certificated positions: 127.80 FTE
- Classified positions: 60.613 FTE
- Total certificated administrators: 10 FTE
- Total classified admin/confidential: 7.0 FTE

## Projected Income and expenditures (19/20)

- Total General Fund revenues \$25,907,542
- Total General Fund expenditures: \$26,310,140
- California Lottery income as % of revenue: 1.8% (U & R)
- Income received from CA. Lottery: \$474,149



**Fit 4 Future:  
Together, we GROW!**



Green Hills      Lomita Park  
Taylor  
Meadows Spring Valley



## 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 2,330 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 2,329 in 2019-20. 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.

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.

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.

## *City of Millbrae*

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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 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.

## **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.

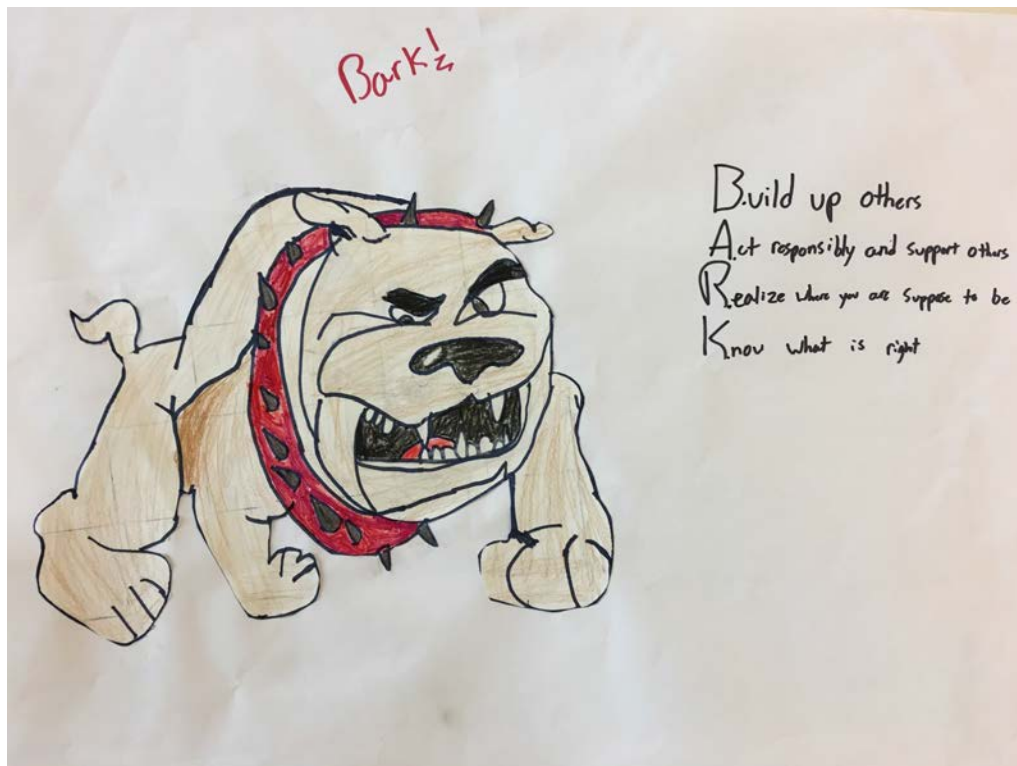
The Millbrae Intermodal Station serves as a major transit hub for the Peninsula, connecting the BART, Caltrain, and SamTrans networks. It is the largest intermodal station west of the Mississippi river, in terms of construction size and land usage. The BART Pittsburg/Bay Point – SFO/Millbrae line and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

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## Guiding Principles

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



# Strategic Directives

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## **Nurture Emotional Intelligence**

Students will:

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

## **Promote a Passion for Learning**

Students will:

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

## **Foster an Innovative Learning Environment**

Students will:

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

## **Connect Self and Learning to the World**

Students will:

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

# Local Control Accountability Plan (LCAP)



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

## LCAP Goal #1

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

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## LCAP Goal #2

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

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## LCAP Goal #3

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

## LCAP Goal 1 - Teaching and Learning

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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 (Elem)
- Social Studies Weekly (Elem)
- Eureka Math (Elem)



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. Middle school teachers have adopted Amplify ELA and have completed the first year of implementation. 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 have adopted a new program, Illustrative Math. 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 selected new programs that are a best match for our students. Next year, our team of teachers will continue this process as new standard aligned programs are piloted for History/Social Studies, and Science.

## **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.

### **2019-2020 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**

Once again, there is a slight change for elementary prep time. A and B weeks will be a rotation of PE provided by Barbara Wong and Rick Hanson and Music provided by Kaori Denoia and a new music teacher. Also, character development provided by LeGarza will occur on A and B weeks for grade level meeting times.

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

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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*

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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.

To maintain and enhance a number of education offerings, our District, and the community passed education parcel tax measure, Measure N, that would provide a local source of revenue





for Millbrae students.

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)



# Local Funding - Measure N

## Budget / Parcel Tax Committee

On June 5, 2018, voters in the Millbrae School District community demonstrated their support for our students and our schools by passing Measure N - a district parcel tax of \$97 per parcel, designed to provide locally-controlled funding to maintain high-quality, 21st-century education in Millbrae schools.

**Measure N | Parcel Tax Oversight Committee.** The Board will convene an independent citizens' oversight committee comprised of various school and community stakeholders. The committee will be charged with reviewing expenditure reports and ensuring Measure N funds are spent for the following purposes, stipulated by the Measure:

- Maintain 21st-century, hands-on science labs, technology, engineering and math instruction
- Attract and retain qualified teachers
- Strengthen reading and writing programs
- Restore art and music programs
- Provide classroom computers and instructional technology

At the January 10th Board of Trustees meeting, the board approved combining the Budget Advisory Committee and the Parcel Tax Oversight Committee (BAC/PTO) as one committee going forward. This BAC/PTO committee will review both the expenditures of Measure N revenue, its use in accordance with the voter approved parcel tax measure, and will review the District's General Fund current year financials and Fiscal Year 2019-2020 budget. The committee updates the Board of Trustees upon conclusion of each scheduled meeting and will release an audited statement on or before January of each year.

## 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. The proposed budget for 2019-2020 the District budget projects staff members equivalent to approximately 205.413 full time (FTE) positions. Of these, 62% are certificated and 30% are classified.



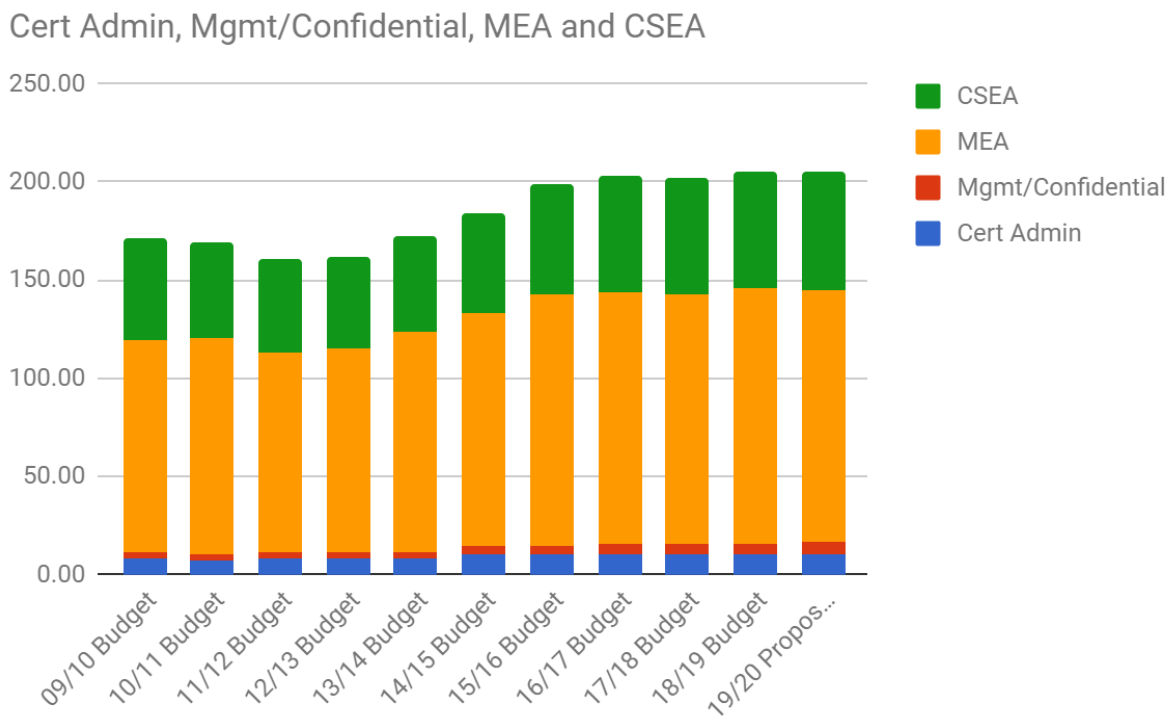
Since some classified and certificated staff members work less than full time, the proportion of FTEs is greater than the count of individuals.

Approximately 87% 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 2019-2020

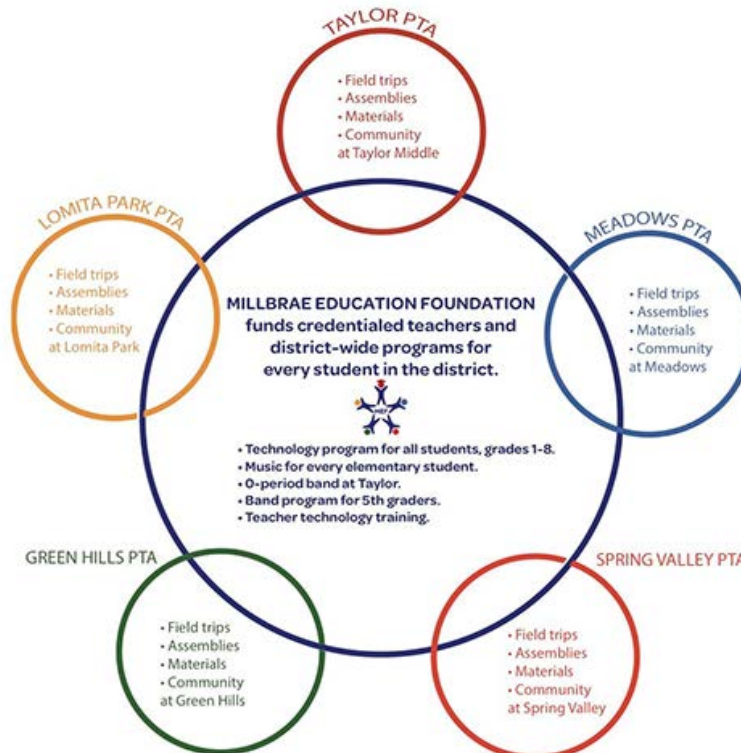


## Volunteers Make a Difference!!!

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.



## *Fiscal Year Budget Calendar (FY 2019/2020)*

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<b>January 2019</b>	Governor's release of State budget proposal for FY 2019/2020 Review of staffing for FY 2019/2020
<b>February 2019</b>	Board/Staff conducts budget study based upon Governor's release
<b>March 2019</b>	Board/Staff review and adjust staffing levels for FY 2019/2020
<b>April 2019</b>	Board may conduct additional budget study sessions
<b>May 2019</b>	Governor's release of State budget May-Revise for FY 2019/2020 Board/Staff conducts additional budget study sessions
<b>June 2019</b>	Board adopts FY 2019/2020 budget & LCAP Governor signs State Budget
<b>July-August 2019</b>	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.
<b>October 2019</b>	First Interim cut-off FY 2019/2020
<b>December 2019</b>	Board approval First Interim FY 2019/2020 Release of Auditor's Report for FY 2018/2019
<b>January 2020</b>	Second Interim cut-off for FY 2019/2020
<b>March 2020</b>	Board approval of Second Interim for FY 2019/2020
<b>July 2020</b>	Business office staff begins year-end closing (06/30/2020)
<b>September 2020</b>	Board approval of FY 2019/2020 unaudited actuals
<b>December 2020</b>	Release of Auditor's Report for 06/30/2019
<b>January 2021</b>	Board approval of Auditor's Report for FY 2019/2020

# 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.



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.

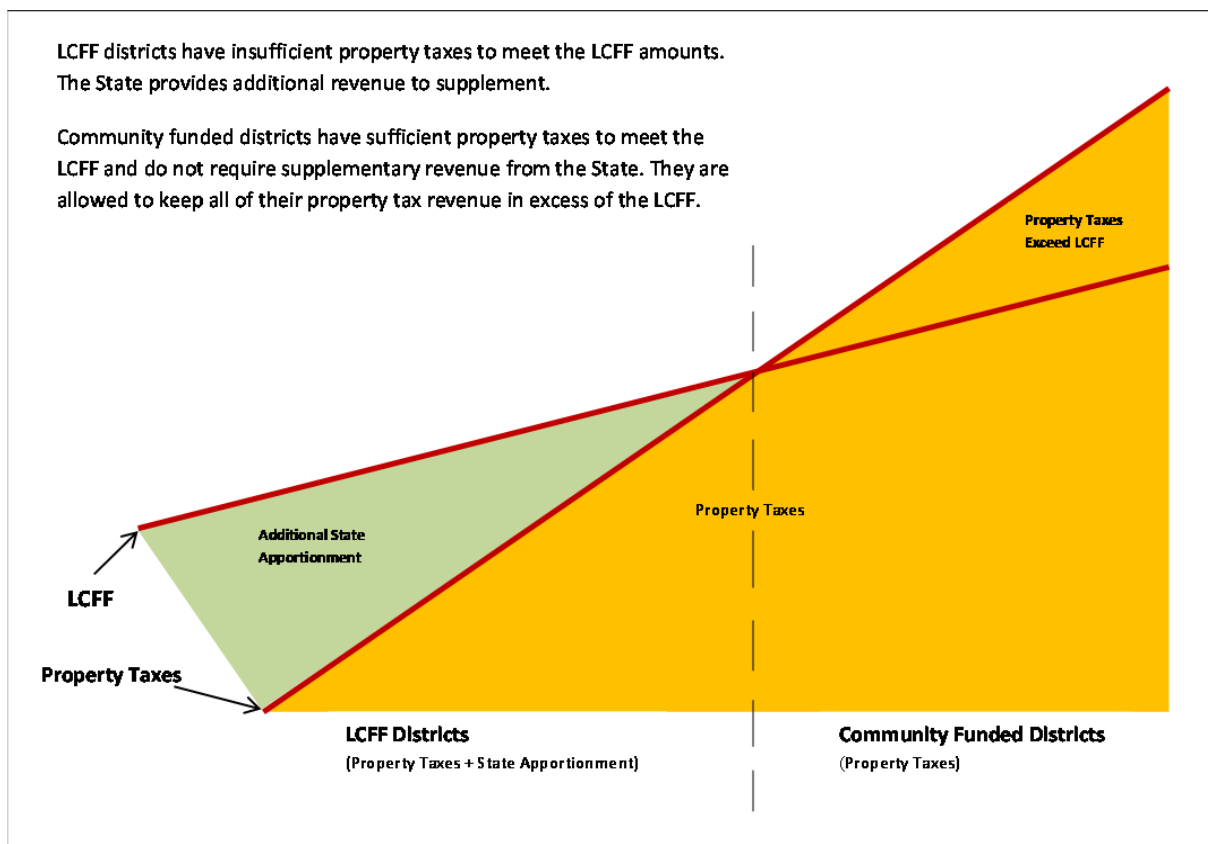
As most districts, Millbrae School District's budget process is continuous. During the school year, the District reviews, adjusts and confirms its financial status with interim reports and unaudited year-end financial reports. Districts are required by law to report their financial status to the public 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.

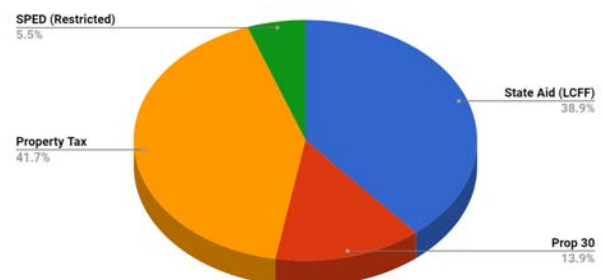


## How Are School Districts Funded?

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.



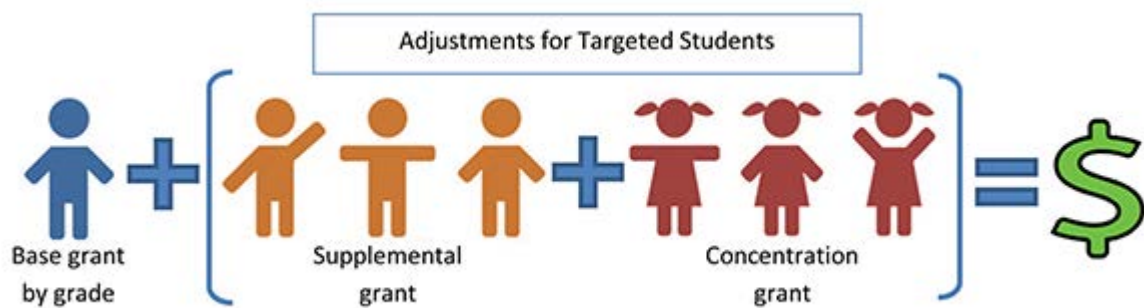
For fiscal year 2019-2020 budget adopted, Millbrae School District's General Fund is projected being funding 42% property taxes and the balance from state aid under the LCFF model.



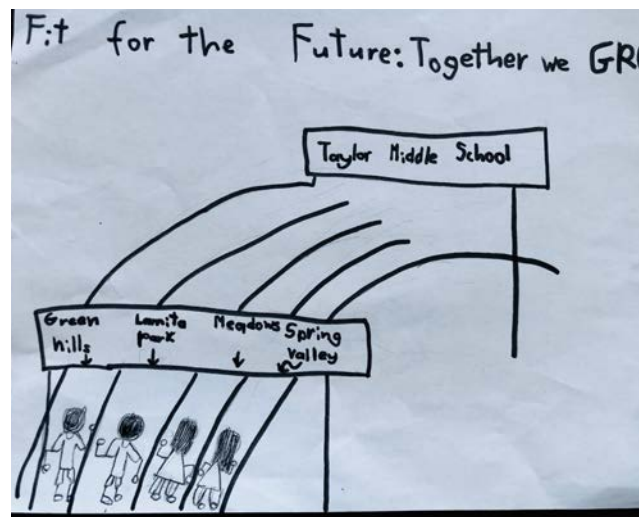


# Local Control Funding Formula (LCFF)

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 additional funding in the amount of 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, provides an additional 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 2018/19, instead of FY 2020/2021. Governor Brown 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.



## 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.

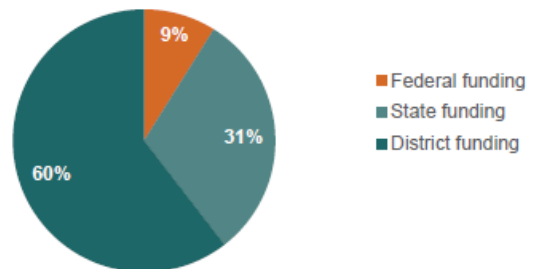
	2016 Refunding Bonds	2017 Refunding Bonds
Bonds Refunded	Election of 2008, Series A	Election of 2008, Series B-2
Bond Par Amount	8,720,000	7,170,000
Debt Service Savings	\$1,466,119	\$1,634,919
Net Present Value Savings	\$1,247,645	\$1,190,704
Percentage Savings (Refunded Bonds)	14.64%	17.33%
True Interest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

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 2019-2020 Adopted Budget for Special Education is projected with total sources of revenues of \$1,180,244 from LCFF/State sources, which includes a \$2,643,369 in General Fund contributions, and \$3,823,613 to support direct and indirect expenditures (resource code 6500) and from Federal IDEA sources \$411,181, which includes a \$526,653 contribution from the General Fund.

<b>LCFF Sources</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>
<b>Sources of Revenues</b>	<b>Budget</b>	<b>Projections</b>	<b>Projections</b>
State Sources	\$1,180,244	\$1,180,244	\$1,180,244
Contributions	\$2,643,369	\$2,507,673	\$2,356,155
<b>Total Sources</b>	<b>\$3,823,613</b>	<b>\$3,687,917</b>	<b>\$3,536,399</b>
<b>Expenditures</b>			
Certificated Salaries	\$1,641,363	\$1,674,044	\$1,699,149
Classified Salaries	\$228,271	\$232,002	\$238,201
Employee Benefits	\$435,656	\$491,325	\$515,923
Health & Welfare	\$156,596	\$156,596	\$156,596
Supplies	\$20,500	\$20,500	\$20,500
Services - Other	\$512,350	\$466,450	\$256,190
Other	\$828,877	\$647,000	\$649,840
<b>Total Expenditures</b>	<b>\$3,823,613</b>	<b>\$3,687,917</b>	<b>\$3,536,399</b>
<b>FEDERAL Sources</b>			
<b>Sources of Revenues</b>	<b>Adopted Budget</b>	<b>Projections</b>	<b>Projections</b>
Federal IDEA Sources	\$411,181	\$411,181	\$411,181
Contributions	\$526,653	\$575,292	\$612,841
<b>Total Sources</b>	<b>\$937,834</b>	<b>\$986,473</b>	<b>\$1,024,022</b>
<b>Expenditures</b>			
Classified Salaries	\$629,480	\$647,907	\$664,046
Employee Benefits	\$206,186	\$236,398	\$257,808
Health & Welfare	\$94,589	\$94,589	\$94,589
Supplies	\$7,579	\$7,579	\$7,579
<b>Total Expenditures</b>	<b>\$937,834</b>	<b>\$986,473</b>	<b>\$1,024,022</b>

# California School Finance FY 2019-2020

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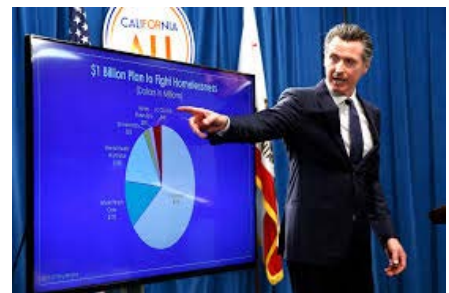


The May Revision represents the first opportunity for Governor Newsom to update his economic projections prior to enactment of the State Budget in June of 2019, and thus, becomes the source of the District's adopted budget for 2019-2020. Factors such as tax revenues, population growth and competing state priorities are all detailed in the Governor's May Revision.

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

Governor Gavin Newsom's May Revision builds off his "California for All" vision from January. With strong April tax revenues, Governor Newsom was able to retain most of his proposals from January and was even able to invest additional funds into programs that he has designated as a priority

- Commitment to the Local Control Funding Formula (LCFF) with the inclusion of the statutory cost-of-living adjustment (COLA)
- State spending plan is based on conservative economic and revenue assumptions and continues to fund the Rainy Day fund.
- Deposit of \$389 Million into the Public School System Stabilization Account (First time)



Governor Newsom continues to paint a bright fiscal picture than what he offered in his January Budget proposal. Nevertheless, the Governor's May Revision proposes an additional \$1.2 Billion to be added to the Rainy Day Budget Reserve (Prop 2-2014), bring the total to an estimated \$16.5 Billion in 2019/2020.

## Budget Summary - General Fund

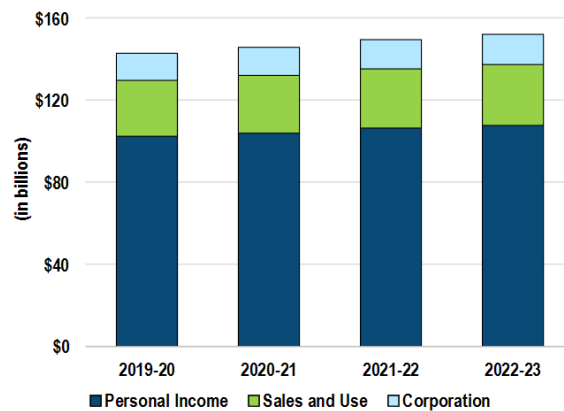
- Increase in revenues and transfers - 4.2%
- Increase in expenditures - 2.6%
- Reserve totals - 13.3% of expenditures
  - \$1.6B for economic uncertainties
  - \$16.5B for Budget Stabilization Account (Rainy Day Fund)





<b>General Fund Budget Summary (in millions)</b>		
	<b>2018-19</b>	<b>2019-2020</b>
<b>Revenues and Transfers</b>	<b>\$138,046</b>	<b>\$143,839</b>
<b>Total Non-Prop 98 Expenditures</b>	<b>\$88,796</b>	<b>\$91,129</b>
<b>Total Prop. 98 Expenditures</b>	<b>\$54,445</b>	<b>\$55,904</b>
<b>Fund Balance</b>	<b><u>\$6,224</u></b>	<b><u>\$3,030</u></b>
<b>Budget Reserve:</b>		
<b>Reserve for Encumbrances</b>	<b>\$1,385</b>	<b>\$1,385</b>
<b>Reserve for Economic Uncertainties</b>	<b>\$4,839</b>	<b>\$1,645</b>
<b>Budget Stabilization Account (Rainy Day)</b>	<b>\$14,358</b>	<b>\$16,515</b>

The Governor 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.



(In Billions)	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Personal Income	\$102.3	\$103.8	\$106.3	\$107.6
Sales and Use	\$27.2	\$28.1	\$28.8	\$29.6
Corporation	\$13.2	\$13.7	\$14.2	\$14.7

## *Outlook for the LCFF*

California's newest Governor, Gavin Newsom, released his first May Revision for the 2019-2020 state budget. Though Governor Newsom continued similar themes from the previous administration: Pointing out that the current recovery is the second longest in the post-war period and the risks posed by the all but inevitable eventual recession.

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). But the state's legislators have begun to "flex" their new political power and have set their own spending educational priorities. Such as:

- Increasing the LCFF base grants
- School energy projects
- CTE
- Low-performing students
- Special Education equalization
- Student mental health funding
- Teacher professional development
- Student nutrition
- College Readiness Block Grant
- Advanced Placement test subsidies

As funding levels are expected to level off, some tenets of the finance policy under the LCFF may become subject to heavier scrutiny. How does that impact the local control funding model? Will discretionary funding be replaced with more restricted funding? Return of categorical funding? The next years will prove if the LCFF model continues in its current model.

## *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*

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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.

## *What is Prop. 98?*

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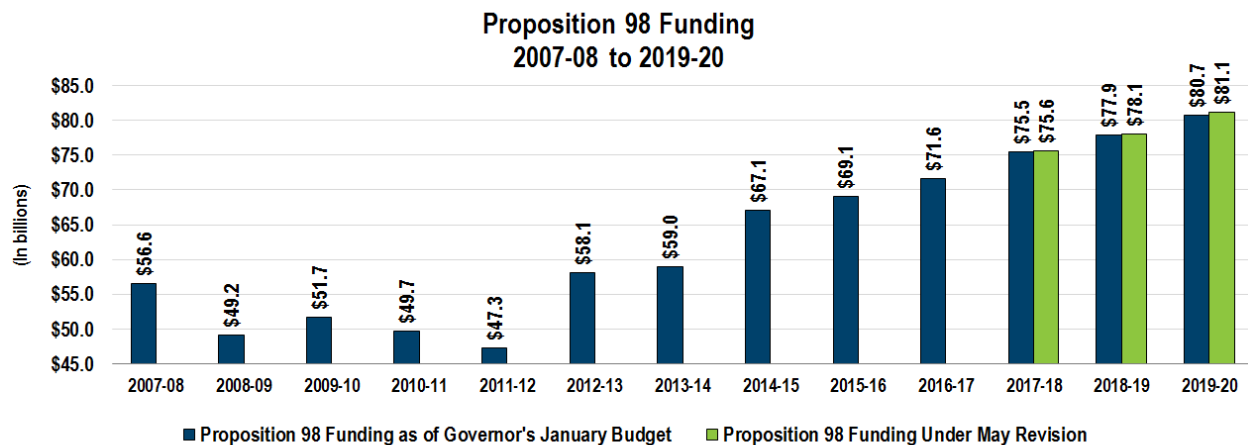
Approved by California voters in 1988, Proposition 98 provides schools with a constitutionally guaranteed share of the state budget. This ballot measure was created and passed in part as a response to Proposition 13, which had passed 10 years earlier. Prop. 13 limits property taxes and therefore limits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



### *Cost-of-Living Adjustment and Average Daily Attendance*

Based on final data, the May Revision includes a 3.26% cost-of-living adjustment (COLA) for K-12 education programs both outside the Local Control Funding Formula and 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 2019/2020 was 3.46%.

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 3.26 % 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

With a decrease in the COLA as compared to January initial Budget, the May Revision of the COLA for FY 2019-2020 is projected to be 3.26%.

Item	Jan. Initial Budget	May Revision
LCFF Gap Funding	\$2.023 billion	1.959 billion
Prop. 98 Minimum Funding Guarantee		
2016-2017	\$75.5 billion	\$75.6 billion
2017-2018	\$77.9 billion	\$78.1 billion
2019-2020	\$80.7 billion	\$81.1 billion
2019-2020 COLA	3.46%	3.26%
One-time Fund 2019-2020 Discretionary Use	\$0	\$0

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 3.26%, a decrease from January's 3.46% COLA estimate.

Grade Span	2018-19 Base Grant per ADA	3.26% COLA Increase	2019-2020 Base Grant per ADA
K-3	\$7,459	\$243	\$7,702
4-6	\$7,571	\$247	\$7,818
7-8	\$7,796	\$254	\$8,050
9-12	\$9,034	\$295	\$9,329

The 2019/2020 transitional kindergarten-3 grade span adjustment (GSA) for class-size reduction (CSR) will be at \$801 per ADA, as well as the grade 9-12 GSA at \$243 per ADA, in recognition of the need for career technical education (CTE) courses provided to students in the secondary grades.

Grade Span	2019-2020 Base Grant per ADA	GSA	2019-2020 Adjusted Base Grant
K-3	\$7,702	\$801	\$8,503
4-6	\$7,818	-	\$7,818
7-8	\$8,050	-	\$8,050
9-12	\$9,329	\$243	\$9,572

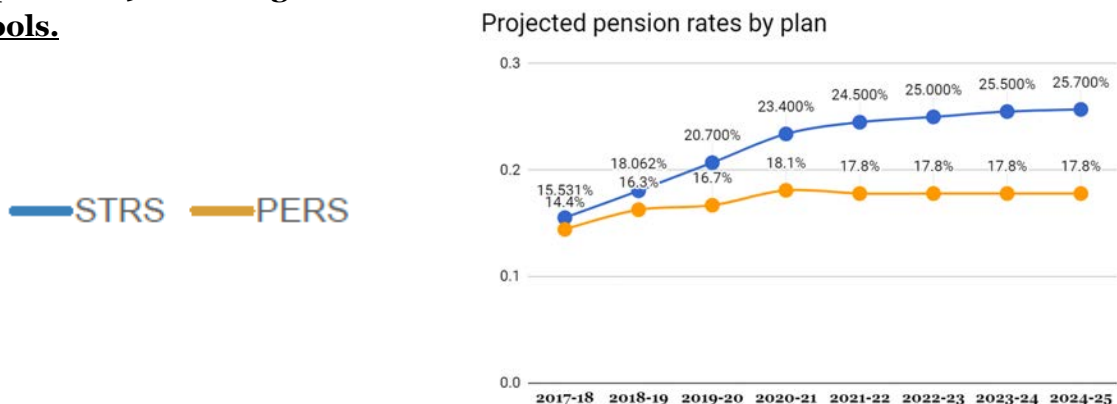
In addition to the base grants, school districts and charter schools are entitled to supplemental increases equal to 20% of the adjusted base grant (which includes CSR and CTE funding allocation) for the percentage of enrolled students who are English learners, eligible for the free and reduced-price 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	2019-2020 Adjusted Grant	20% Supplemental Grant - Total UPP	50% Concentration Grant - UPP +55%
K-3	\$8,503	\$1,701	\$4,252
4-6	\$7,818	\$1,564	\$3,909
7-8	\$8,050	\$1,610	\$4,025
9-12	\$9,572	\$1,914	\$4,786

### *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 substantially for the foreseeable future. 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 25.5% by 2025-26.

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



## 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. The State estimates about 80,000 teachers, those hired since 2013, who constitute about 1 in 5 teachers in the state, would be affected.

In January 2019, Governor Newsom proposed a one-time contribution from the State's non-Proposition 98 General Fund in the amount of \$3.0 billion as a payment to the CalSTRS account to reduce long-term liabilities for school district employers. Due to the current strength of the economy, at the May Revision, the governor increased his proposal by an additional \$150 million dollars which is projected to reduce the employer rate for fiscal year 2019-2020 to 16.70% from 18.13%. Additionally, fiscal year 2020-2021 is projected to decrease to 18.10%. Future years rates will be dependant on a number of factors, most important, the investment rate of return on the fund's investments.

Last Year	Budget Year	Projected			
2018-2019	2019-2020	2020-21	2021-22	2022-23	2023-24
16.28%	16.70%	18.10%	17.80%	17.80%	17.80%

## CalPERS Employer Contribution Rates

The employer rate is proposed to increase to 20.733% in FY 2019-2020, an increase of 14% from FY 2018-2019. 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			
2018-2019	2019-2020	2020-21	2021-22	2022-23	2023-24
18.062%	20.733%	23.60%	24.90%	25.70%	26.40%

Rising rates for both CalSTRS and CalPERS poses a **significant** future budget challenge for the District. Due to the fact that pension costs are expected to grow faster than overall expenditure growth, pension costs will consume 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 funding, school districts throughout the state will have to monitor and possible make further adjustments should investment returns need future adjustments - which will drive up our employer rates accordingly.

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, as previous years, continues not including any measurable funding increase for special education programs. In addition to the proposed 3.26% COLA increase for special education programs, the Governor proposes and new categorical program.

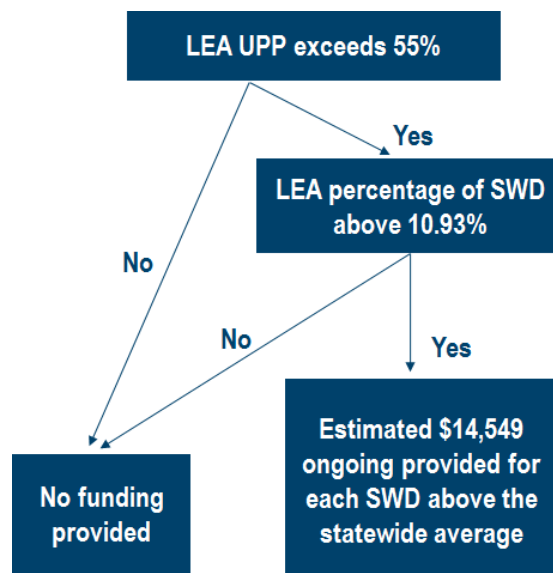
### Special Education School Readiness Grant

The May Revision continues to propose a new categorical program, although under a new name, which would provide flexible funding based on Special Education pupil counts for concentration grant districts. The only significant change from the Governor's January Budget is in the amount of funding – increasing from \$576 million (of which \$186 million is one time) to \$696.2 million all ongoing funding. But the distribution method remains the same from January and excludes about three quarters of California's school districts from eligibility. The grant is estimated to provide:

- \$14,549 per eligible pupil, can use them for any purpose and does not restrict the use of funds to students with disabilities.

Under the proposal, eligibility would be restricted to school districts that have a three-year average of both:

- A Unduplicated Pupil Percentage (UPP) of 55% or higher (grant money would not be available if UPP falls below 55%), and
- Special Education enrollment as a percentage of total district enrollment above 10.93%, which is currently the statewide average





## *Discretionary Funds (One-Time)*

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The Governor's proposes no one-time discretionary funds for school districts, COEs, and charter schools this year.

## *Routine Restricted Maintenance Account*

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The 2019-2020 provides a 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.

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

## *In Closing*

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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, 2019 of \$4,212,660. 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 2019. This figure (which will be the beginning balance for the 2019-2020 year) is an important component of the projected ending balance for the budget year which we estimate will be approximately \$3,876,360.

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

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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 2019-2020 and 2 years subsequent. **(See Appendix attached)**

### Enrollment and Average Daily Attendance (ADA)

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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.

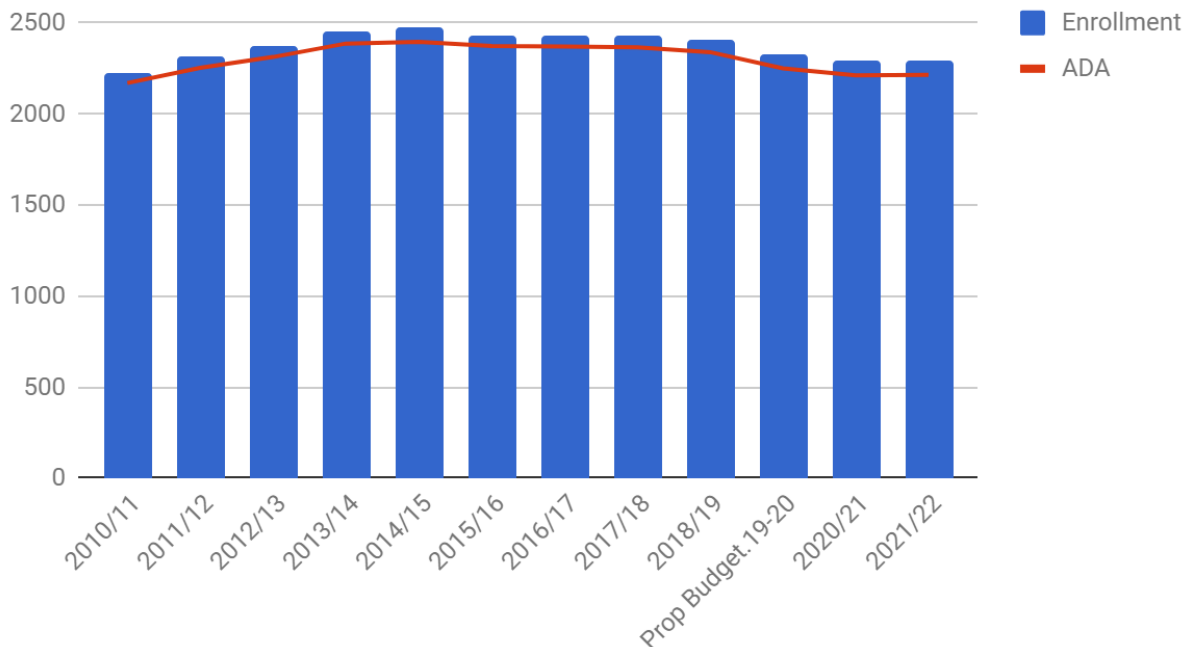
Since ADA is such an important part of the District's income base, the projection of ADA for the next fiscal year and subsequent years is an important part of projecting the District's income. Even small fluctuations in the District's ADA can mean a gain or loss of tens of thousands of dollars in income.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

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 2,329. 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*

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

### **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.

## *Overview of General Fund 2019-2020 Adopted Budget*

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The largest percent of the District's General Fund revenues 87% are spent on employee salaries and benefits. The remaining 13%, 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.

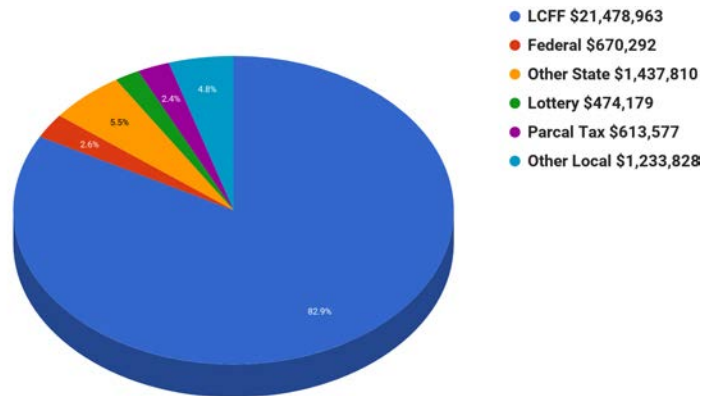
The certificated and classified staff all play an important role in continuing the District's success. All of Millbrae Elementary employees help to ensure the safe and positive learning environment in the District. Through the allocation formulas that MESD has established, the District will insure that 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 61.17% for this requirement.

## Revenue

### General Fund (Fund 01) Revenues: \$25,907,542

(Unrestricted \$21,339,547  
Restricted \$4,567,995)



### Local Control Funding Formula (LCFF) Revenue Source (Object 8010-8099): \$21,478,963 (Unrestricted \$20,298,719; Restricted \$1,180,244)

LCFF revenue source represents 82.9% 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): \$670,292 (all of these revenues are restricted)

Federal Revenue represents 2.6% of the total General Fund revenues. It includes funding for Special Education in the amount of \$411,181; Discretionary Special Education Grants in the amount of \$22,586; Pass-through revenue from Federal programs - Title I, Title II and Title III, which includes \$236,525

### Other State Revenue (Object 8300-8599): \$1,910,882 (Unrestricted \$422,000; Restricted \$1,488,882)

Other State Revenue represents 7.3% of the total General Fund revenues. The revenues in this source include Lottery funds \$474,179 (\$124,179-Restricted: \$350,000 Unrestricted), ASER grant (\$114,962 Restricted), Mandated Costs (\$72,000 Unrestricted) and STRS on Behalf recognition (\$1,248,741 Restricted).

### Other Local Revenue (Object 8600-8799): \$1,847,405 (Unrestricted \$618,828 Restricted \$1,228,577)



Other Local Revenue represents 7.2% 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) and Measure N parcel taxes are included as restricted funds in other local revenue.

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

(Unrestricted \$86,298)

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 income.

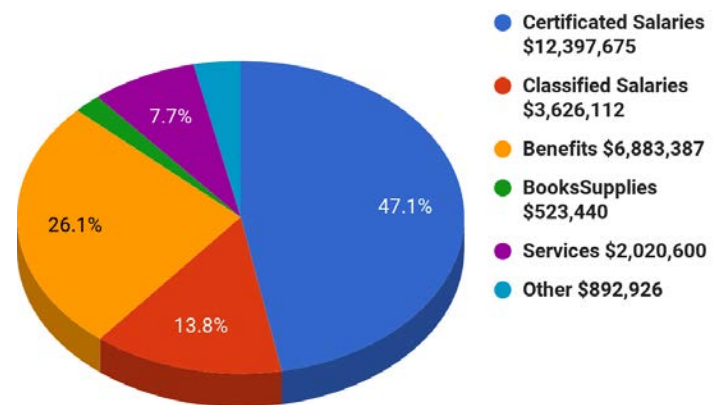
## Expenditures

**General Fund (Fund 01) Expenditures:**

**\$25,359,193**

(Unrestricted \$17,722,984;

Restricted \$7,636,209)



**Certificated Salaries (Object 1000-1999):**

**\$12,397,675** (Unrestricted \$10,153,532 Restricted \$2,244,143)

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 2019-2020 is 127.80 as compared to 129.90 in FY 2018-2019 (budget).

Negotiations with Millbrae Educators Association (MEA) for fiscal year 2019-2020 has not yet been settled.

**Classified Salaries (Object 2000-2999): \$3,626,112**

(Unrestricted \$2,205,285; Restricted \$1,420,827)

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 67.613; including food services personnel who are funded outside the General Fund. Negotiations with California State Employees Association (CSEA) for fiscal year 2019-2020 has not yet been settled.

**Employee Benefits (Object 3000-3999): \$6,883,387**

*(Unrestricted \$4,427,284; Restricted \$2,456,103)*

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 26.1% 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 \$22,907,714.

**Books and Supplies (Object 4000-4999): \$523,440**

*(Unrestricted \$391,865; Restricted \$131,575)*

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

**Services and Other Operating Expenditures (Object 5000-5999): \$2,020,600**

*(Unrestricted \$530,615; Restricted \$1,489,985)*

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 7.7% 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): \$892,926**

*(Unrestricted \$41,522; Restricted \$851,404)*

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): \$86,298/\$20,000**

The transfer out (\$20,000) 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 (\$86,298) represents interest earned from special reserve fund.

## Multi Year Projections (MYP)

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Multi Year 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,

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

- \$789,904-FY 2019/20
- \$804,073-FY 2020/21
- \$808,837-FY 2021/22

Also included in the Net Ending 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)

- o 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*)
  - o The portion of the fund balance representing resources subject to externally imposed and legally enforceable constraints imposed either by external resource providers, ie. grantors of creditors, or by law through constitutional provisions or enabling legislation.
- **Committed** (*self-imposed by MESD's Board of Education*)
  - o 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*)
  - o 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)**
  - o 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*)
  - o The portion of fund balance not classified as nonspendable, restricted, committed or assigned.

#### Multiyear Fund Balance - Restricted/Unrestricted

General Fund Balance	2019-2020	2020-2021	2021-2022
Beginning Fund Balance (Projected)	\$4,212,660	\$3,876,360	\$3,131,551
Ending Fund Balance	\$3,876,360	\$3,131,551	\$2,483,342

Components of EFB	2019-2020	2019-2020	2020-2021
Cash on hand	\$2,500	\$2,500	\$2,500
Economic Reserve 3%	\$789,904	\$804,073	\$808,837
Committed Funds	\$74,495	\$95,490	\$110,881
Assigned: Add'l Reserve - BP	\$259,160	\$392,839	\$392,839
Assigned: P&L Ins. Deductible	\$20,000	\$20,000	\$20,000
Assigned: Supplemental	\$59,219	\$59,219	\$59,219

Assigned:Set aside Deficit Spending	\$1,393,018	\$648,209	\$0
Unassigned	\$1,278,064	\$1,109,221	\$1,089,066

## Reserves

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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

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### Fund 13 – Cafeteria Fund

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

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

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

FY 2019/2020 Adopted Budget

**Fund 13**

Restricted	<u>\$122,378</u>
<b>Estimated Ending Fund Balance</b>	<b>\$122,378</b>

**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 2019/2020 Adopted Budget

**Fund 19**

Restricted	<u>\$ 51,184</u>
<b>Estimated Ending Fund Balance</b>	<b>\$51,184</b>

**Fund 20 – Special Reserve Fund for Postemployment Benefits**

This fund is used pursuant to *Education Code Section 42840* to account for amounts the LEA has earmarked for the future cost of post-employment benefits (OPEB) but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure (*Education Code Section 42842*).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund.

FY 2017/2018 Adopted Budget

**Fund 20**

Assigned	\$ 142,611
Restricted	<u>\$ 1,927,566</u>
<b>Estimated Ending Fund Balance</b>	<b>\$1,997,718</b>

*Capital Project Funds*


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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). On March 19, 2019 the Board of Trustees approved Resolution 18-19-10 in increase the developer fee charged and collected by the District. After sharing the fee with the San Mateo County High School District, the fee is \$2.27 per square foot for residential and \$0.37 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 2019/2020 Adopted Budget

#### **Fund 25**

Assigned	\$ 1,053,814
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Restricted	\$ <u>544,000</u>
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<b>Estimated Ending Fund Balance</b>	<b>\$1,597,814</b>
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### **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 2019-2020

**Fund 40**

Assigned \$11,773,385

**Estimated Ending Fund Balance** **\$11,773,385**

*Contributing Student Artists*

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A Special BIG THANK YOU to the MEF staff for providing such wonderful artwork for this year’s budget document.



# 2019-2020 School District Calendar

Millbrae School District Calendar  
2019-2020

July 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			

August 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	WD	WD	22	23	24
25	26	27	28	29	30	31
(7 + 2WD)						

September 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					
(20)						

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

November 2019						
S	M	T	W	T	F	S
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
(17+ 1PD)						

December 2019						
S	M	T	W	T	F	S
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8	9	10	11	12	13	14
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22	23	24	25	26	27	28
29	30	31				
(15)						

January 2020						
S	M	T	W	T	F	S
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
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(19)						

February 2020						
S	M	T	W	T	F	S
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(18)						

March 2020						
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29	30	31				
(21)						

April 2020						
S	M	T	W	T	F	S
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
(16 + 1PD)						

May 2020						
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						
(20)						

June 2020						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
(5)						

**First Day of School:** August 22, 2019  
**Last Day of School:** June 5, 2020  
**Total Instructional Days:** 180  
**1<sup>st</sup> Trimester:** August 22 – November 19, 2019  
**2<sup>nd</sup> Trimester:** November 20 – March 3, 2020  
**3<sup>rd</sup> Trimester:** March 4 – June 5, 2020  
**Winter Recess:** December 23, 2019 – January 3, 2020  
**Spring Recess:** April 6 – April 10, 2020  
**WD:** Certificated Work Day  
**PD:** Professional Development

**Non-Work Day**  
 October 14, 2019 All Staff Non-Work Day  
 February 14, 2020 All Staff Non-Work Day  
 March 13, 2020 All Staff Non-Work Day  
**Non-Student Day**  
 November 1, 2019 Professional Development  
 April 24, 2020 Professional Development  
**Holidays**  
 September 2, 2019 Labor Day  
 November 11, 2019 Veteran's Day  
 November 28-29, 2019 Thanksgiving Recess  
 January 20, 2020 Martin Luther King Jr.  
 February 17, 2020 President's Day  
 May 25, 2020 Memorial Day

\*Subject to change.

Board Approved\_4.23.19

# 2019-2020 Board of Trustees Regular Meeting Calendar

## Millbrae School District Board of Trustees 2019 - 2020 Regular Meeting Schedule

2019

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

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

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

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

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

DECEMBER						
SUN	MON	TUES	WED	THU	FRI	SAT
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
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29	30	31				

2020

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

FEBRUARY						
SUN	MON	TUES	WED	THU	FRI	SAT
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16	17	18	19	20	21	22
23	24	25	26	27	28	29

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

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

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

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

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

4.11.19 Board Approved

## Sources

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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*

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## **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.<sup>[1]</sup> 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

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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  
 COLA .....Cost-of-Living Adjustment  
 CPI .....Consumer Price Index  
 CPR.....California Performance Review  
 CSAM.....California School Accounting Manual  
 CSBA .....California 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  
 CST .....California Standards Test  
 CSTP.....California Standards for the Teaching Profession  
 CTA.....California Teachers Association  
 CTC.....Commission on Teacher Credentialing  
 CTE .....Career Technical Education  
 DAC.....District Advisory Committee  
 DAIT .....District Assistance and Intervention Team  
 DGS.....Department of General Services  
 DIS .....Designated Instruction and Services  
 DOF.....Department of Finance  
 DSA.....Division of the State Architect  
 DSS.....Department of Social Services  
 EAAP.....Education Audit Appeals Panel  
 EC .....Education Code  
 EDGAR.....Education Department General Administrative Regulation  
 EIA .....Economic Impact Aid  
 EL.....English Learner (replaces ELL, LEP)  
 ELA .....English 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  
  
 ESY .....Extended School Year  
 FAPE.....Free and Appropriate Public Education  
 FCMAT.....Fiscal Crisis & Management Assistance Team  
 FERPA .....Family Educational Rights and Privacy Act  
 FPM.....Federal Program Monitoring  
 F/RPM .....Free/Reduced-Price Meals  
 FTE.....Full-Time Equivalent  
 GAAP .....Generally Accepted Accounting Principles  
 GASB.....Governmental Accounting Standards Board  
 GATE.....Gifted and Talented Education



GO.....General Obligation (Bond)  
 GPA.....Governor’s Performance Award Program  
 HOUSSE .....High 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  
 IMFRP .....Instructional 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  
 LCFF .....Local Control Funding Formula  
 LCI.....Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)  
 LEA .....Local 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  
 OPEB .....Other Postemployment Benefits  
 OPSC .....Office of Public School Construction  
 P-1.....First Principal (Apportionment)  
 P-2.....Second Principal (Apportionment)  
 PAR.....Peer Assistance and Review  
 PCA.....Project Cost Account  
 PEPPRA.....Public Employees’ Pension Reform Act  
 PERB.....Public Employment Relations Board  
 PI .....Program 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

PTA .....Parent Teachers Association  
 QEIA.....Quality Education Investment Act  
 QSCB.....Quality School Construction Bonds  
 QZAB .....Quality Zone Academy Bond  
 RDA.....Redevelopment Agency  
 RFA.....Request for Application  
 ROC/P .....Regional Occupational Center/Program  
 RRMA.....Routine Restricted Maintenance Account  
 RSDSS .....Regional System of District and School Support  
 RSP.....Resource Specialist Program  
 RTI.....Response to Intervention  
 RTTT .....Race to the Top  
 S4 .....Statewide System of School Support  
 SAB.....State Allocation Board  
 SACS.....Standardized Account Code Structure  
 SAIT .....School Assistance and Intervention Team  
 SARB .....School Attendance Review Board  
 SARC .....School Accountability Report Card  
 SAT-9 .....Stanford Achievement Test, Ninth Edition, Form T  
 SB .....Senate Bill  
 SBE.....State Board of Education  
 SCA.....Senate Constitutional Amendment  
 SCO.....State Controller's Of ice  
 SCR.....Senate Constitutional Resolution  
 SDC.....Special Day Class  
 SED.....Severely Emotionally Disturbed  
 SEIU.....Service Employees International Union  
 SELPA.....Special Education Local Plan Area  
 SERAF .....Supplemental Educational Revenue Augmentation Fund  
 SES .....Socioeconomic Status  
 SFID .....School Facility Improvement District  
 SFSD.....School Fiscal Services Division of CDE  
 SFSF .....State Fiscal Stabilization Fund  
 SIG .....School 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  
 SWP .....Schoolwide Program  
 TANF.....Temporary Assistance for Needy Families  
 TAS .....Targeted Assistance School  
 TRANs.....Tax and Revenue Anticipation Notes  
 TK.....Transitional Kindergarten

# Useful Sources of Information

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## 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*

# **Appendix A**

## **General Fund Assumptions**

### **2019 - 2020 Proposed Budget**



# SACS Reports



Millbrae Elementary  
San Mateo County

July 1 Budget  
FINANCIAL REPORTS  
2019-20 Budget  
School District Certification

41 68973 0000000  
Form CB

ANNUAL BUDGET REPORT:  
July 1, 2019 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 10, 2019

Place: Millbrae City Council Chambers

Date: June 13, 2019

Time: 7:00 p.m.

Adoption Date: June 25, 2019

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Richard Champion

Telephone: 650-697-5693 ext. 041

Title: Chief Business Official

E-mail: rchampion@millbraesd.org

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?</li> </ul>		<b>X</b>
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	<b>X</b>	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		<b>X</b>
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	<b>X</b>	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		<b>X</b>
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>		<b>X</b>
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	<b>Jun 25, 2019</b>	
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?		<b>X</b>

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	<b>X</b>	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		<b>X</b>
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	<b>X</b>	
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?	<b>X</b>	

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  
2019-20 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:

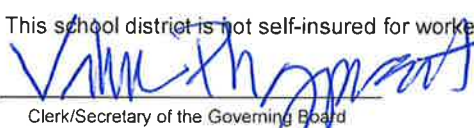
- ( ☐ ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

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

Date of Meeting: June 26, 2019

For additional information on this certification, please contact:

Name: Richard Champion

Title: Chief Business Official

Telephone: 650-697-5693 ext. 041

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 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		
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	GS	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
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	2018-19 Estimated Actuals			2019-20 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	20,149,604.00	1,190,886.00	21,340,490.00	20,298,719.00	1,180,244.00	21,478,963.00	0.6%
2) Federal Revenue		8100-8299	0.00	799,189.00	799,189.00	0.00	670,292.00	670,292.00	-16.1%
3) Other State Revenue		8300-8599	887,559.00	1,531,512.00	2,419,071.00	422,000.00	1,488,882.00	1,910,882.00	-21.0%
4) Other Local Revenue		8600-8799	694,777.00	1,621,958.00	2,316,735.00	618,828.00	1,228,577.00	1,847,405.00	-20.3%
5) TOTAL, REVENUES			21,731,940.00	5,143,545.00	26,875,485.00	21,339,547.00	4,567,995.00	25,907,542.00	-3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,329,092.00	2,172,146.00	12,501,238.00	10,153,532.00	2,244,143.00	12,397,675.00	-0.8%
2) Classified Salaries		2000-2999	2,169,415.00	1,261,839.00	3,431,254.00	2,205,285.00	1,420,827.00	3,626,112.00	5.7%
3) Employee Benefits		3000-3999	4,203,943.00	2,192,653.00	6,396,596.00	4,427,284.00	2,456,103.00	6,883,387.00	7.6%
4) Books and Supplies		4000-4999	848,170.00	532,809.00	1,380,979.00	391,865.00	131,575.00	523,440.00	-62.1%
5) Services and Other Operating Expenditures		5000-5999	661,791.00	1,713,728.00	2,375,519.00	530,615.00	1,489,985.00	2,020,600.00	-14.9%
6) Capital Outlay		6000-6999	0.00	519,163.00	519,163.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	41,121.00	831,270.00	872,391.00	41,522.00	851,404.00	892,926.00	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(50,214.00)	16,214.00	(34,000.00)	(45,901.00)	11,901.00	(34,000.00)	0.0%
9) TOTAL, EXPENDITURES			18,203,318.00	9,239,822.00	27,443,140.00	17,704,202.00	8,605,938.00	26,310,140.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,528,622.00	(4,096,277.00)	(567,655.00)	3,635,345.00	(4,037,943.00)	(402,598.00)	-29.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	161,318.00	0.00	161,318.00	86,298.00	0.00	86,298.00	-46.5%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
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	(3,528,955.00)	3,528,955.00	0.00	(4,037,943.00)	4,037,943.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,387,637.00)	3,528,955.00	141,318.00	(3,971,645.00)	4,037,943.00	66,298.00	-53.1%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			140,985.00	(567,322.00)	(426,337.00)	(336,300.00)	0.00	(336,300.00)	-21.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		4,071,675.06	567,322.32	4,638,997.38	4,212,660.06	0.32	4,212,660.38	-9.2%
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)			4,071,675.06	567,322.32	4,638,997.38	4,212,660.06	0.32	4,212,660.38	-9.2%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,071,675.06	567,322.32	4,638,997.38	4,212,660.06	0.32	4,212,660.38	-9.2%
2) Ending Balance, June 30 (E + F1e)			4,212,660.06	0.32	4,212,660.38	3,876,360.06	0.32	3,876,360.38	-8.0%
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	0.32	0.32	0.00	0.32	0.32	0.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		48,197.00	0.00	48,197.00	74,495.00	0.00	74,495.00	54.6%
d) Assigned									
Other Assignments	9780		1,942,555.00	0.00	1,942,555.00	1,731,397.00	0.00	1,731,397.00	-10.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		823,895.00	0.00	823,895.00	789,904.00	0.00	789,904.00	-4.1%
Unassigned/Unappropriated Amount	9790		1,395,513.06	0.00	1,395,513.06	1,278,064.06	0.00	1,278,064.06	-8.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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				

			2018-19 Estimated Actuals			2019-20 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	7,901,571.00	0.00	7,901,571.00	8,353,433.00	0.00	8,353,433.00	5.7%
Education Protection Account State Aid - Current Year		8012	3,292,844.00	0.00	3,292,844.00	2,990,097.00	0.00	2,990,097.00	-9.2%
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	64,215.00	0.00	64,215.00	64,215.00	0.00	64,215.00	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	14,193,550.00	0.00	14,193,550.00	14,193,550.00	0.00	14,193,550.00	0.0%
Unsecured Roll Taxes		8042	765,484.00	0.00	765,484.00	765,484.00	0.00	765,484.00	0.0%
Prior Years' Taxes		8043	(25,374.00)	0.00	(25,374.00)	(25,374.00)	0.00	(25,374.00)	0.0%
Supplemental Taxes		8044	1,421,240.00	0.00	1,421,240.00	1,421,240.00	0.00	1,421,240.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,966,955.00)	0.00	(8,966,955.00)	(8,966,955.00)	0.00	(8,966,955.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,503,029.00	0.00	1,503,029.00	1,503,029.00	0.00	1,503,029.00	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			20,149,604.00	0.00	20,149,604.00	20,298,719.00	0.00	20,298,719.00	0.7%
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	1,190,886.00	1,190,886.00	0.00	1,180,244.00	1,180,244.00	-0.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,149,604.00	1,190,886.00	21,340,490.00	20,298,719.00	1,180,244.00	21,478,963.00	0.6%
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	408,703.00	408,703.00	0.00	411,181.00	411,181.00	0.6%
Special Education Discretionary Grants		8182	0.00	32,321.00	32,321.00	0.00	22,586.00	22,586.00	-30.1%
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		203,727.00	203,727.00		141,000.00	141,000.00	-30.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		34,567.00	34,567.00		34,000.00	34,000.00	-1.6%
Title III, Part A, Immigrant Student Program	4201	8290		15,159.00	15,159.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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		93,878.00	93,878.00		61,525.00	61,525.00	-34.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,834.00	10,834.00		0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act		8290							
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	799,189.00	799,189.00	0.00	670,292.00	670,292.00	-16.1%
<b>OTHER STATE REVENUE</b>									
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	508,692.00	0.00	508,692.00	72,000.00	0.00	72,000.00	-85.8%
Lottery - Unrestricted and Instructional Materials		8560	371,219.00	139,609.00	510,828.00	350,000.00	124,179.00	474,179.00	-7.2%
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		3,437.00	3,437.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,648.00	1,273,504.00	1,281,152.00	0.00	1,249,741.00	1,249,741.00	-2.5%
TOTAL, OTHER STATE REVENUE			887,559.00	1,531,512.00	2,419,071.00	422,000.00	1,488,882.00	1,910,882.00	-21.0%

			2018-19 Estimated Actuals			2019-20 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	663,577.00	663,577.00	0.00	613,577.00	613,577.00	-7.5%
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	512,889.00	0.00	512,889.00	472,060.00	0.00	472,060.00	-8.0%
Interest		8660	100,000.00	0.00	100,000.00	60,000.00	0.00	60,000.00	-40.0%
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	27,963.00	27,963.00	0.00	0.00	0.00	-100.0%
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	81,888.00	930,418.00	1,012,306.00	86,768.00	615,000.00	701,768.00	-30.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	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			694,777.00	1,621,958.00	2,316,735.00	618,828.00	1,228,577.00	1,847,405.00	-20.3%
TOTAL, REVENUES			21,731,940.00	5,143,545.00	26,875,485.00	21,339,547.00	4,567,995.00	25,907,542.00	-3.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	8,437,589.00	1,452,666.00	9,890,255.00	8,198,632.00	1,434,779.00	9,633,411.00	-2.6%
Certificated Pupil Support Salaries		1200	616,018.00	9,380.00	625,398.00	626,803.00	69,607.00	696,410.00	11.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,205,553.00	174,889.00	1,380,442.00	1,256,541.00	158,349.00	1,414,890.00	2.5%
Other Certificated Salaries		1900	69,932.00	535,211.00	605,143.00	71,556.00	581,408.00	652,964.00	7.9%
TOTAL, CERTIFICATED SALARIES			10,329,092.00	2,172,146.00	12,501,238.00	10,153,532.00	2,244,143.00	12,397,675.00	-0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	234,727.00	608,253.00	842,980.00	243,379.00	689,903.00	933,282.00	10.7%
Classified Support Salaries		2200	603,496.00	280,426.00	883,922.00	636,587.00	289,916.00	926,503.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	293,887.00	137,698.00	431,585.00	311,007.00	145,133.00	456,140.00	5.7%
Clerical, Technical and Office Salaries		2400	1,010,356.00	229.00	1,010,585.00	987,312.00	0.00	987,312.00	-2.3%
Other Classified Salaries		2900	26,949.00	235,233.00	262,182.00	27,000.00	295,875.00	322,875.00	23.1%
TOTAL, CLASSIFIED SALARIES			2,169,415.00	1,261,839.00	3,431,254.00	2,205,285.00	1,420,827.00	3,626,112.00	5.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,685,343.00	1,431,841.00	3,117,184.00	1,704,063.00	1,511,558.00	3,215,621.00	3.2%
PERS		3201-3202	386,386.00	215,371.00	601,757.00	456,748.00	287,323.00	744,071.00	23.6%
OASDI/Medicare/Alternative		3301-3302	307,389.00	126,178.00	433,567.00	315,996.00	139,708.00	455,704.00	5.1%
Health and Welfare Benefits		3401-3402	1,049,849.00	296,253.00	1,346,102.00	1,062,177.00	356,715.00	1,418,892.00	5.4%
Unemployment Insurance		3501-3502	6,033.00	1,689.00	7,722.00	6,180.00	1,835.00	8,015.00	3.8%
Workers' Compensation		3601-3602	432,740.00	120,757.00	553,497.00	534,334.00	158,400.00	692,734.00	25.2%
OPEB, Allocated		3701-3702	335,639.00	0.00	335,639.00	347,222.00	0.00	347,222.00	3.5%
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			4,203,943.00	2,192,653.00	6,396,596.00	4,427,284.00	2,456,103.00	6,883,387.00	7.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	523,329.00	359,185.00	882,514.00	337,865.00	130,075.00	467,940.00	-47.0%
Noncapitalized Equipment		4400	324,841.00	173,624.00	498,465.00	54,000.00	1,500.00	55,500.00	-88.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			848,170.00	532,809.00	1,380,979.00	391,865.00	131,575.00	523,440.00	-62.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	434,343.00	434,343.00	0.00	454,345.00	454,345.00	4.6%
Travel and Conferences		5200	40,910.00	16,730.00	57,640.00	42,600.00	5,809.00	48,409.00	-16.0%
Dues and Memberships		5300	14,220.00	0.00	14,220.00	14,500.00	0.00	14,500.00	2.0%
Insurance		5400 - 5450	146,730.00	0.00	146,730.00	190,000.00	0.00	190,000.00	29.5%
Operations and Housekeeping Services		5500	429,000.00	0.00	429,000.00	433,700.00	0.00	433,700.00	1.1%
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	(622,209.00)	622,209.00	0.00	(693,012.00)	693,012.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	546,040.00	640,446.00	1,186,486.00	438,527.00	336,819.00	775,346.00	-34.7%
Communications		5900	107,100.00	0.00	107,100.00	104,300.00	0.00	104,300.00	-2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			661,791.00	1,713,728.00	2,375,519.00	530,615.00	1,489,985.00	2,020,600.00	-14.9%

			2018-19 Estimated Actuals			2019-20 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	519,163.00	519,163.00	0.00	0.00	0.00	-100.0%
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	519,163.00	519,163.00	0.00	0.00	0.00	-100.0%
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	170,037.00	170,037.00	0.00	82,527.00	82,527.00	-51.5%
Payments to County Offices		7142	10,598.00	661,233.00	671,831.00	11,000.00	768,877.00	779,877.00	16.1%
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	4,610.00	0.00	4,610.00	3,581.00	0.00	3,581.00	-22.3%
Other Debt Service - Principal		7439	25,913.00	0.00	25,913.00	26,941.00	0.00	26,941.00	4.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			41,121.00	831,270.00	872,391.00	41,522.00	851,404.00	892,926.00	2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(16,214.00)	16,214.00	0.00	(11,901.00)	11,901.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(34,000.00)	0.00	(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(50,214.00)	16,214.00	(34,000.00)	(45,901.00)	11,901.00	(34,000.00)	0.0%
TOTAL, EXPENDITURES			18,203,318.00	9,239,822.00	27,443,140.00	17,704,202.00	8,605,938.00	26,310,140.00	-4.1%



			2018-19 Estimated Actuals			2019-20 Budget			
			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							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		161,318.00	0.00	161,318.00	86,298.00	0.00	86,298.00	-46.5%
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			161,318.00	0.00	161,318.00	86,298.00	0.00	86,298.00	-46.5%
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		20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
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			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
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 Disposal of Capital Assets	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		(3,528,955.00)	3,528,955.00	0.00	(4,037,943.00)	4,037,943.00	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			(3,528,955.00)	3,528,955.00	0.00	(4,037,943.00)	4,037,943.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(3,387,637.00)	3,528,955.00	141,318.00	(3,971,645.00)	4,037,943.00	66,298.00	-53.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	20,149,604.00	1,190,886.00	21,340,490.00	20,298,719.00	1,180,244.00	21,478,963.00	0.6%
2) Federal Revenue		8100-8299	0.00	799,189.00	799,189.00	0.00	670,292.00	670,292.00	-16.1%
3) Other State Revenue		8300-8599	887,559.00	1,531,512.00	2,419,071.00	422,000.00	1,488,882.00	1,910,882.00	-21.0%
4) Other Local Revenue		8600-8799	694,777.00	1,621,958.00	2,316,735.00	618,828.00	1,228,577.00	1,847,405.00	-20.3%
5) TOTAL, REVENUES			21,731,940.00	5,143,545.00	26,875,485.00	21,339,547.00	4,567,995.00	25,907,542.00	-3.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	11,888,743.00	5,540,052.00	17,428,795.00	11,181,444.00	5,058,884.00	16,240,328.00	-6.8%
2) Instruction - Related Services	2000-2999		1,854,429.00	346,099.00	2,200,528.00	1,857,613.00	335,642.00	2,193,255.00	-0.3%
3) Pupil Services	3000-3999		1,062,762.00	1,171,404.00	2,234,166.00	1,095,955.00	1,437,252.00	2,533,207.00	13.4%
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		69,741.00	0.00	69,741.00	74,277.00	0.00	74,277.00	6.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,810,042.00	16,214.00	1,826,256.00	1,990,109.00	11,901.00	2,002,010.00	9.6%
8) Plant Services	8000-8999		1,476,480.00	1,219,850.00	2,696,330.00	1,463,282.00	795,922.00	2,259,204.00	-16.2%
9) Other Outgo	9000-9999		41,121.00	831,270.00	872,391.00	41,522.00	851,404.00	892,926.00	2.4%
10) TOTAL, EXPENDITURES			18,203,318.00	9,239,822.00	27,443,140.00	17,704,202.00	8,605,938.00	26,310,140.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,528,622.00	(4,096,277.00)	(567,655.00)	3,635,345.00	(4,037,943.00)	(402,598.00)	-29.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	161,318.00	0.00	161,318.00	86,298.00	0.00	86,298.00	-46.5%
a) Transfers In									
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,528,955.00)	3,528,955.00	0.00	(4,037,943.00)	4,037,943.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,387,637.00)	3,528,955.00	141,318.00	(3,971,645.00)	4,037,943.00	66,298.00	-53.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			140,985.00	(567,322.00)	(426,337.00)	(336,300.00)	0.00	(336,300.00)	-21.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,071,675.06	567,322.32	4,638,997.38	4,212,660.06	0.32	4,212,660.38	-9.2%
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)			4,071,675.06	567,322.32	4,638,997.38	4,212,660.06	0.32	4,212,660.38	-9.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,071,675.06	567,322.32	4,638,997.38	4,212,660.06	0.32	4,212,660.38	-9.2%
2) Ending Balance, June 30 (E + F1e)			4,212,660.06	0.32	4,212,660.38	3,876,360.06	0.32	3,876,360.38	-8.0%
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	0.32	0.32	0.00	0.32	0.32	0.0%
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	48,197.00	0.00	48,197.00	74,495.00	0.00	74,495.00	54.6%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,942,555.00	0.00	1,942,555.00	1,731,397.00	0.00	1,731,397.00	-10.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	823,895.00	0.00	823,895.00	789,904.00	0.00	789,904.00	-4.1%
Unassigned/Unappropriated Amount		9790	1,395,513.06	0.00	1,395,513.06	1,278,064.06	0.00	1,278,064.06	-8.4%

Millbrae Elementary  
San Mateo County

July 1 Budget  
General Fund  
Exhibit: Restricted Balance Detail

41 68973 0000000  
Form 01

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
6300	Lottery: Instructional Materials	0.32	0.32
Total, Restricted Balance		0.32	0.32

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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	390,000.00	380,000.00	-2.6%
3) Other State Revenue		8300-8599	23,000.00	22,000.00	-4.3%
4) Other Local Revenue		8600-8799	448,400.00	443,500.00	-1.1%
5) TOTAL, REVENUES			861,400.00	845,500.00	-1.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	353,631.00	354,412.00	0.2%
3) Employee Benefits		3000-3999	144,194.00	172,561.00	19.7%
4) Books and Supplies		4000-4999	344,002.00	301,634.00	-12.3%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	15,000.00	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	34,000.00	34,000.00	0.0%
9) TOTAL, EXPENDITURES			890,827.00	877,607.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,427.00)	(32,107.00)	9.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	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			20,000.00	20,000.00	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,427.00)	(12,107.00)	28.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,912.12	134,485.12	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,912.12	134,485.12	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,912.12	134,485.12	-6.6%
2) Ending Balance, June 30 (E + F1e)			134,485.12	122,378.12	-9.0%
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	134,485.12	122,378.12	-9.0%
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  
Cafeteria Special Revenue Fund  
Expenditures by Object

41 68973 0000000  
Form 13

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (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

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	390,000.00	380,000.00	-2.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			390,000.00	380,000.00	-2.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	23,000.00	22,000.00	-4.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,000.00	22,000.00	-4.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	447,000.00	442,000.00	-1.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,400.00	1,500.00	7.1%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			448,400.00	443,500.00	-1.1%
TOTAL, REVENUES			861,400.00	845,500.00	-1.8%

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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	247,351.00	239,710.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	97,106.00	104,022.00	7.1%
Clerical, Technical and Office Salaries		2400	9,174.00	10,680.00	16.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			353,631.00	354,412.00	0.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	58,022.00	73,481.00	26.6%
OASDI/Medicare/Alternative		3301-3302	27,003.00	27,112.00	0.4%
Health and Welfare Benefits		3401-3402	46,310.00	56,473.00	21.9%
Unemployment Insurance		3501-3502	177.00	178.00	0.6%
Workers' Compensation		3601-3602	12,682.00	15,317.00	20.8%
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			144,194.00	172,561.00	19.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,921.00	31,634.00	17.5%
Noncapitalized Equipment		4400	19,581.00	4,000.00	-79.6%
Food		4700	297,500.00	266,000.00	-10.6%
TOTAL, BOOKS AND SUPPLIES			344,002.00	301,634.00	-12.3%

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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,300.00	3,300.00	0.0%
Dues and Memberships		5300	200.00	200.00	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	11,500.00	11,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	0.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	34,000.00	34,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,000.00	34,000.00	0.0%
TOTAL, EXPENDITURES			890,827.00	877,607.00	-1.5%

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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	20,000.00	20,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000.00	20,000.00	0.0%

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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	390,000.00	380,000.00	-2.6%
3) Other State Revenue		8300-8599	23,000.00	22,000.00	-4.3%
4) Other Local Revenue		8600-8799	448,400.00	443,500.00	-1.1%
5) TOTAL, REVENUES			861,400.00	845,500.00	-1.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		852,099.00	843,607.00	-1.0%
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		34,000.00	34,000.00	0.0%
8) Plant Services	8000-8999		4,728.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			890,827.00	877,607.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(29,427.00)	(32,107.00)	9.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%

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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,427.00)	(12,107.00)	28.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,912.12	134,485.12	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,912.12	134,485.12	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,912.12	134,485.12	-6.6%
2) Ending Balance, June 30 (E + F1e)			134,485.12	122,378.12	-9.0%
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	134,485.12	122,378.12	-9.0%
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  
Cafeteria Special Revenue Fund  
Exhibit: Restricted Balance Detail

41 68973 0000000  
Form 13

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	129,978.80	117,871.80
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	4,506.32	4,506.32
Total, Restricted Balance		134,485.12	122,378.12



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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,000.00	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			1,000.00	1,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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

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Form 19

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,184.11	51,184.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,184.11	51,184.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,184.11	51,184.11	0.0%
2) Ending Balance, June 30 (E + F1e)			51,184.11	51,184.11	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	51,184.11	51,184.11	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  
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Form 19

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Millbrae Elementary  
San Mateo County

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Form 19

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	1,000.00	0.0%
<b>TOTAL, REVENUES</b>			1,000.00	1,000.00	0.0%

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Form 19

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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Form 19

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	1,000.00	1,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	1,000.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			1,000.00	1,000.00	0.0%

Millbrae Elementary  
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Foundation Special Revenue Fund  
Expenditures by Object

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Form 19

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)</b>			0.00	0.00	0.0%

Millbrae Elementary  
San Mateo County

July 1 Budget  
Foundation Special Revenue Fund  
Expenditures by Function

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Form 19

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,000.00	1,000.00	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			1,000.00	1,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		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  
Foundation Special Revenue Fund  
Expenditures by Function

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Form 19

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,184.11	51,184.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,184.11	51,184.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,184.11	51,184.11	0.0%
2) Ending Balance, June 30 (E + F1e)			51,184.11	51,184.11	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	51,184.11	51,184.11	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

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Form 19

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	51,184.11	51,184.11
Total, Restricted Balance		51,184.11	51,184.11

Millbrae Elementary  
San Mateo County

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

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Form 20

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,000.00	40,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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%

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Form 20

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,000.00	40,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,990,177.11	2,030,177.11	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,990,177.11	2,030,177.11	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,990,177.11	2,030,177.11	2.0%
2) Ending Balance, June 30 (E + F1e)			2,030,177.11	2,070,177.11	2.0%
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	102,611.19	142,611.19	39.0%
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  
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Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

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Form 20

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Millbrae Elementary  
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Form 20

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	40,000.00	40,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			40,000.00	40,000.00	0.0%
<b>TOTAL, REVENUES</b>			40,000.00	40,000.00	0.0%

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

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Form 20

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			40,000.00	40,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,000.00	40,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,990,177.11	2,030,177.11	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,990,177.11	2,030,177.11	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,990,177.11	2,030,177.11	2.0%
2) Ending Balance, June 30 (E + F1e)			2,030,177.11	2,070,177.11	2.0%
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	102,611.19	142,611.19	39.0%
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 Postemployment Benefits  
Exhibit: Restricted Balance Detail

41 68973 0000000  
Form 20

Resource	Description	2018-19	2019-20
		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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	329,000.00	322,000.00	-2.1%
5) TOTAL, REVENUES			329,000.00	322,000.00	-2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			309,000.00	302,000.00	-2.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			309,000.00	302,000.00	-2.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	986,814.06	1,295,814.06	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			986,814.06	1,295,814.06	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			986,814.06	1,295,814.06	31.3%
2) Ending Balance, June 30 (E + F1e)			1,295,814.06	1,597,814.06	23.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	242,000.00	544,000.00	124.8%
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	1,053,814.06	1,053,814.06	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  
Capital Facilities Fund  
Expenditures by Object

41 68973 0000000  
Form 25

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Millbrae Elementary  
San Mateo County

July 1 Budget  
Capital Facilities Fund  
Expenditures by Object

41 68973 0000000  
Form 25

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	242,000.00	242,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	67,000.00	60,000.00	-10.4%
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			329,000.00	322,000.00	-2.1%
TOTAL, REVENUES			329,000.00	322,000.00	-2.1%

Millbrae Elementary  
San Mateo County

July 1 Budget  
Capital Facilities Fund  
Expenditures by Object

41 68973 0000000  
Form 25

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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			20,000.00	20,000.00	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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

41 68973 0000000  
Form 25

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	329,000.00	322,000.00	-2.1%
5) TOTAL, REVENUES			329,000.00	322,000.00	-2.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			309,000.00	302,000.00	-2.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			309,000.00	302,000.00	-2.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	986,814.06	1,295,814.06	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			986,814.06	1,295,814.06	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			986,814.06	1,295,814.06	31.3%
2) Ending Balance, June 30 (E + F1e)			1,295,814.06	1,597,814.06	23.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	242,000.00	544,000.00	124.8%
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	1,053,814.06	1,053,814.06	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  
Capital Facilities Fund  
Exhibit: Restricted Balance Detail

41 68973 0000000  
Form 25

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	242,000.00	544,000.00
Total, Restricted Balance		242,000.00	544,000.00

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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	410,000.00	340,000.00	-17.1%
5) TOTAL, REVENUES			410,000.00	340,000.00	-17.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	46,339.00	20,000.00	-56.8%
5) Services and Other Operating Expenditures		5000-5999	223,778.00	128,400.00	-42.6%
6) Capital Outlay		6000-6999	498,392.00	250,596.00	-49.7%
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			768,509.00	398,996.00	-48.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(358,509.00)	(58,996.00)	-83.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	161,318.00	86,298.00	-46.5%
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			(161,318.00)	(86,298.00)	-46.5%

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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(519,827.00)	(145,294.00)	-72.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,438,505.69	11,918,678.69	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,438,505.69	11,918,678.69	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,438,505.69	11,918,678.69	-4.2%
2) Ending Balance, June 30 (E + F1e)			11,918,678.69	11,773,384.69	-1.2%
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	0.12	0.12	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	11,918,678.57	11,773,384.57	-1.2%
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

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Description			2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Resource Codes	Object Codes				
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	230,000.00	160,000.00	-30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	180,000.00	180,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			410,000.00	340,000.00	-17.1%
TOTAL, REVENUES			410,000.00	340,000.00	-17.1%



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

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,339.00	20,000.00	-17.8%
Noncapitalized Equipment		4400	22,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			46,339.00	20,000.00	-56.8%

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

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	220,378.00	125,000.00	-43.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>223,778.00</b>	<b>128,400.00</b>	<b>-42.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	375,100.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	82,500.00	250,596.00	203.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	40,792.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>498,392.00</b>	<b>250,596.00</b>	<b>-49.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>768,509.00</b>	<b>398,996.00</b>	<b>-48.1%</b>

Millbrae Elementary  
San Mateo County

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

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			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	161,318.00	86,298.00	-46.5%
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			161,318.00	86,298.00	-46.5%

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

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(161,318.00)	(86,298.00)	-46.5%

Millbrae Elementary  
San Mateo County

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

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Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	410,000.00	340,000.00	-17.1%
5) TOTAL, REVENUES			410,000.00	340,000.00	-17.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		708,509.00	338,996.00	-52.2%
9) Other Outgo	9000-9999	Except 7600-7699	60,000.00	60,000.00	0.0%
10) TOTAL, EXPENDITURES			768,509.00	398,996.00	-48.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(358,509.00)	(58,996.00)	-83.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	161,318.00	86,298.00	-46.5%
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			(161,318.00)	(86,298.00)	-46.5%

Millbrae Elementary  
San Mateo County

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

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Form 40

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(519,827.00)	(145,294.00)	-72.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,438,505.69	11,918,678.69	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,438,505.69	11,918,678.69	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,438,505.69	11,918,678.69	-4.2%
2) Ending Balance, June 30 (E + F1e)			11,918,678.69	11,773,384.69	-1.2%
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	0.12	0.12	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	11,918,678.57	11,773,384.57	-1.2%
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	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	0.12	0.12
Total, Restricted Balance		0.12	0.12

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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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

41 68973 0000000  
Form 51

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,966,293.32	5,966,293.32	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,966,293.32	5,966,293.32	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,966,293.32	5,966,293.32	0.0%
2) Ending Balance, June 30 (E + F1e)			5,966,293.32	5,966,293.32	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	5,966,293.32	5,966,293.32	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

41 68973 0000000  
Form 51

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Millbrae Elementary  
San Mateo County

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

41 68973 0000000  
Form 51

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
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%

Millbrae Elementary  
San Mateo County

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

41 68973 0000000  
Form 51

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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  
San Mateo County

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

41 68973 0000000  
Form 51

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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

41 68973 0000000  
Form 51

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		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 Function

41 68973 0000000  
Form 51

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,966,293.32	5,966,293.32	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,966,293.32	5,966,293.32	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,966,293.32	5,966,293.32	0.0%
2) Ending Balance, June 30 (E + F1e)			5,966,293.32	5,966,293.32	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	5,966,293.32	5,966,293.32	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

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Form 51

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	5,966,293.32	5,966,293.32
Total, Restricted Balance		5,966,293.32	5,966,293.32



Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,300.88	2,300.88	2,362.07	2,245.87	2,245.87	2,300.58
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,300.88	2,300.88	2,362.07	2,245.87	2,245.87	2,300.58
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	1.79	1.79	1.79	4.85	4.85	4.85
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	1.79	1.79	1.79	4.85	4.85	4.85
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,302.67	2,302.67	2,363.86	2,250.72	2,250.72	2,305.43
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	20,298,719.00	0.27%	20,353,666.00	1.23%	20,603,249.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	422,000.00	-0.24%	421,000.00	0.48%	423,000.00
4. Other Local Revenues	8600-8799	618,828.00	-6.46%	578,828.00	0.00%	578,828.00
5. Other Financing Sources						
a. Transfers In	8900-8929	86,298.00	-6.14%	80,995.00	-6.92%	75,391.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,037,943.00)	-4.10%	(3,872,248.00)	-2.53%	(3,774,428.00)
6. Total (Sum lines A1 thru A5c)		17,387,902.00	1.00%	17,562,241.00	1.96%	17,906,040.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,153,532.00		10,225,501.00
b. Step & Column Adjustment				157,828.00		163,450.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(85,859.00)		(85,859.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,153,532.00	0.71%	10,225,501.00	0.76%	10,303,092.00
2. Classified Salaries						
a. Base Salaries				2,205,285.00		2,228,260.00
b. Step & Column Adjustment				22,975.00		12,616.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,205,285.00	1.04%	2,228,260.00	0.57%	2,240,876.00
3. Employee Benefits	3000-3999	4,427,284.00	7.55%	4,761,465.00	3.08%	4,908,046.00
4. Books and Supplies	4000-4999	391,865.00	0.47%	393,725.00	0.76%	396,705.00
5. Services and Other Operating Expenditures	5000-5999	530,615.00	28.09%	679,648.00	1.02%	686,579.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,522.00	1.20%	42,022.00	1.19%	42,522.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(45,901.00)	-5.08%	(43,571.00)	0.00%	(43,571.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,724,202.00	3.29%	18,307,050.00	1.35%	18,554,249.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(336,300.00)		(744,809.00)		(648,209.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,212,660.06		3,876,360.06		3,131,551.06
2. Ending Fund Balance (Sum lines C and D1)		3,876,360.06		3,131,551.06		2,483,342.06
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	74,495.00		95,490.00		110,881.00
d. Assigned	9780	1,731,397.00		1,120,267.00		472,058.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	789,904.00		804,073.00		808,837.00
2. Unassigned/Unappropriated	9790	1,278,064.06		1,109,221.06		1,089,066.06
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,876,360.06		3,131,551.06		2,483,342.06

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	789,904.00		804,073.00		808,837.00
c. Unassigned/Unappropriated	9790	1,278,064.06		1,109,221.06		1,089,066.06
(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)		2,067,968.06		1,913,294.06		1,897,903.06
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Anticipated reduction in 1.0 Certificated Staffing in FY 20/21 & 21/22 due to declining enrollment.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,180,244.00	0.00%	1,180,244.00	0.00%	1,180,244.00
2. Federal Revenues	8100-8299	670,292.00	0.00%	670,292.00	0.00%	670,292.00
3. Other State Revenues	8300-8599	1,488,882.00	0.18%	1,491,522.00	0.18%	1,494,179.00
4. Other Local Revenues	8600-8799	1,228,577.00	4.27%	1,281,071.00	0.53%	1,287,836.00
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	4,037,943.00	-4.10%	3,872,248.00	-2.53%	3,774,428.00
6. Total (Sum lines A1 thru A5c)		8,605,938.00	-1.28%	8,495,377.00	-1.04%	8,406,979.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,244,143.00		2,288,388.00
b. Step & Column Adjustment				44,245.00		26,455.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,244,143.00	1.97%	2,288,388.00	1.16%	2,314,843.00
2. Classified Salaries						
a. Base Salaries				1,420,827.00		1,450,203.00
b. Step & Column Adjustment				29,376.00		25,615.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,420,827.00	2.07%	1,450,203.00	1.77%	1,475,818.00
3. Employee Benefits	3000-3999	2,456,103.00	5.13%	2,582,142.00	2.54%	2,647,625.00
4. Books and Supplies	4000-4999	131,575.00	-1.14%	130,073.00	0.78%	131,087.00
5. Services and Other Operating Expenditures	5000-5999	1,489,985.00	-8.50%	1,363,408.00	-15.39%	1,153,603.00
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	851,404.00	-21.36%	669,527.00	0.42%	672,367.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,901.00	-2.23%	11,636.00	0.00%	11,636.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,605,938.00	-1.28%	8,495,377.00	-1.04%	8,406,979.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.32		0.32		0.32
2. Ending Fund Balance (Sum lines C and D1)		0.32		0.32		0.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.32		0.32		0.32
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.32		0.32		0.32

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	21,478,963.00	0.26%	21,533,910.00	1.16%	21,783,493.00
2. Federal Revenues	8100-8299	670,292.00	0.00%	670,292.00	0.00%	670,292.00
3. Other State Revenues	8300-8599	1,910,882.00	0.09%	1,912,522.00	0.24%	1,917,179.00
4. Other Local Revenues	8600-8799	1,847,405.00	0.68%	1,859,899.00	0.36%	1,866,664.00
5. Other Financing Sources						
a. Transfers In	8900-8929	86,298.00	-6.14%	80,995.00	-6.92%	75,391.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		25,993,840.00	0.25%	26,057,618.00	0.98%	26,313,019.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,397,675.00		12,513,889.00
b. Step & Column Adjustment				202,073.00		189,905.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(85,859.00)		(85,859.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,397,675.00	0.94%	12,513,889.00	0.83%	12,617,935.00
2. Classified Salaries						
a. Base Salaries				3,626,112.00		3,678,463.00
b. Step & Column Adjustment				52,351.00		38,231.00
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	3,626,112.00	1.44%	3,678,463.00	1.04%	3,716,694.00
3. Employee Benefits	3000-3999	6,883,387.00	6.69%	7,343,607.00	2.89%	7,555,671.00
4. Books and Supplies	4000-4999	523,440.00	0.07%	523,798.00	0.76%	527,792.00
5. Services and Other Operating Expenditures	5000-5999	2,020,600.00	1.11%	2,043,056.00	-9.93%	1,840,182.00
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	892,926.00	-20.31%	711,549.00	0.47%	714,889.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(34,000.00)	-6.07%	(31,935.00)	0.00%	(31,935.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,330,140.00	1.79%	26,802,427.00	0.59%	26,961,228.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(336,300.00)		(744,809.00)		(648,209.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,212,660.38		3,876,360.38		3,131,551.38
2. Ending Fund Balance (Sum lines C and D1)		3,876,360.38		3,131,551.38		2,483,342.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	0.32		0.32		0.32
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	74,495.00		95,490.00		110,881.00
d. Assigned	9780	1,731,397.00		1,120,267.00		472,058.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	789,904.00		804,073.00		808,837.00
2. Unassigned/Unappropriated	9790	1,278,064.06		1,109,221.06		1,089,066.06
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,876,360.38		3,131,551.38		2,483,342.38



Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	789,904.00		804,073.00		808,837.00
c. Unassigned/Unappropriated	9790	1,278,064.06		1,109,221.06		1,089,066.06
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,067,968.06		1,913,294.06		1,897,903.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.85%		7.14%		7.04%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,245.87		2,210.06		2,211.78
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,330,140.00		26,802,427.00		26,961,228.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		26,330,140.00		26,802,427.00		26,961,228.00
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)		789,904.20		804,072.81		808,836.84
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)		789,904.20		804,072.81		808,836.84
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			5,378,082.49	5,959,349.59	6,369,966.01	6,413,142.22	6,540,849.01	3,686,238.44	3,205,722.64	3,411,115.27
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,188,976.00	1,188,976.00	2,051,183.00	1,188,936.00		862,207.00	475,590.00	524,131.00
Property Taxes	8020-8079		(23,646.88)	109,972.48	30,415.27	758,129.87	(816,015.52)	54,173.46	1,046,130.06	117,495.96
Miscellaneous Funds	8080-8099		12,518.91	0.00	0.00	0.00		530,265.04	0.00	0.00
Federal Revenue	8100-8299		4,840.14	0.00	3,352.20	41,856.39	38,621.11	20,900.00	82,806.00	15,130.00
Other State Revenue	8300-8599		0.00	(6,194.22)	20,564.65	74,725.61		140,855.00	349,085.03	6,507.00
Other Local Revenue	8600-8799		34,877.66	141,657.36	356,857.65	71,343.19	70,524.20	367,232.05	179,471.05	31,425.14
Interfund Transfers In	8910-8929		0.00	0.00	0.00			0.00	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00			0.00	0.00	
TOTAL RECEIPTS			1,217,565.83	1,434,411.62	2,462,372.77	2,134,991.06	(706,870.21)	1,975,632.55	2,133,082.14	694,689.10
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		50,807.92	128,616.91	1,166,321.54	1,184,030.02	1,202,005.73	1,202,865.60	1,177,888.32	1,188,133.91
Classified Salaries	2000-2999		159,372.04	185,675.27	321,916.82	289,961.10	291,053.48	285,562.52	285,132.56	294,626.35
Employee Benefits	3000-3999		103,571.58	128,231.43	484,083.65	480,109.92	469,966.65	463,839.05	484,270.96	460,651.59
Books and Supplies	4000-4999		5,720.59	139,744.81	30,395.38	50,047.07	70,585.19	68,702.92	16,353.89	87,268.11
Services	5000-5999		233,920.98	117,949.93	69,840.00	176,911.20	141,118.88	118,155.50	117,768.52	170,681.74
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00		0.00		0.00
Other Outgo	7000-7499		1,889.64	7,970.20	15,403.28	(77,534.90)	2,543.51	166,313.55	(28,516.59)	2,543.51
Interfund Transfers Out	7600-7629		0.00			0.00				
All Other Financing Uses	7630-7699		0.00			0.00				
TOTAL DISBURSEMENTS			555,282.75	708,188.55	2,087,960.67	2,103,524.41	2,177,273.44	2,305,439.14	2,052,897.66	2,203,905.21
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	417,824.17	174,240.71	35,068.82	117,782.51	24,843.61	38,083.78			12,501.00
Due From Other Funds	9310	132,012.54			132,012.54					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		552,336.71	174,240.71	35,068.82	249,795.05	24,843.61	38,083.78	0.00	0.00	12,501.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(1,025,730.34)	255,256.69	350,675.47	315,339.46	(71,396.53)	8,550.70	150,709.21	(125,208.15)	(2,255.90)
Due To Other Funds	9610	(2,118.50)			2,118.50					
Current Loans	9640									
Unearned Revenues	9650	(263,572.98)			263,572.98					
Deferred Inflows of Resources	9690									
SUBTOTAL		(1,291,421.82)	255,256.69	350,675.47	581,030.94	(71,396.53)	8,550.70	150,709.21	(125,208.15)	(2,255.90)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		1,843,758.53	(81,015.98)	(315,606.65)	(331,235.89)	96,240.14	29,533.08	(150,709.21)	125,208.15	14,756.90
E. NET INCREASE/DECREASE (B - C + D)			581,267.10	410,616.42	43,176.21	127,706.79	(2,854,610.57)	(480,515.80)	205,392.63	(1,494,459.21)
F. ENDING CASH (A + E)			5,959,349.59	6,369,966.01	6,413,142.22	6,540,849.01	3,686,238.44	3,205,722.64	3,411,115.27	1,916,656.06
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		1,916,656.06	2,242,200.42	5,734,672.48	4,876,055.70				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,401,014.00	536,632.00	568,033.44	1,357,851.56			11,343,530.00	11,343,530.00
Property Taxes	8020-8079	985,764.13	4,157,530.14	128,021.54	2,407,218.49			8,955,189.00	8,955,189.00
Miscellaneous Funds	8080-8099	97,807.28	530,265.04	422,473.13	(531,109.80)	118,024.40		1,180,244.00	1,180,244.00
Federal Revenue	8100-8299	71,003.00	14,061.00	1,402.50	227,882.16	148,437.50		670,292.00	670,292.00
Other State Revenue	8300-8599	207,713.98	0.00	124,179.00	946,970.72	46,475.23		1,910,882.00	1,910,882.00
Other Local Revenue	8600-8799	110,842.29	251,728.31	53,345.60	170,583.84	7,516.66		1,847,405.00	1,847,405.00
Interfund Transfers In	8910-8929	0.00			86,298.00			86,298.00	86,298.00
All Other Financing Sources	8930-8979	0.00						0.00	0.00
TOTAL RECEIPTS		2,874,144.68	5,490,216.49	1,297,455.21	4,665,694.97	320,453.79	0.00	25,993,840.00	25,993,840.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,188,690.66	1,177,523.75	1,198,677.51	1,484,279.13	47,834.00		12,397,675.00	12,397,675.00
Classified Salaries	2000-2999	292,820.86	295,460.73	310,524.72	515,727.55	98,278.00		3,626,112.00	3,626,112.00
Employee Benefits	3000-3999	495,703.35	477,910.05	496,136.24	2,310,314.53	28,598.00		6,883,387.00	6,883,387.00
Books and Supplies	4000-4999	36,970.39	12,626.97	74,456.69	(209,135.01)	139,703.00		523,440.00	523,440.00
Services	5000-5999	223,451.07	182,800.39	172,904.52	125,387.27	169,710.00		2,020,600.00	2,020,600.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	179,840.31	2,543.51	3,448.56	348,786.42	233,695.00		858,926.00	858,926.00
Interfund Transfers Out	7600-7629				20,000.00	0.00		20,000.00	20,000.00
All Other Financing Uses	7630-7699					0.00		0.00	0.00
TOTAL DISBURSEMENTS		2,417,476.64	2,148,865.40	2,256,148.24	4,595,359.89	717,818.00	0.00	26,330,140.00	26,330,140.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	90.03			15,213.71	(320,453.79)		97,370.38	
Due From Other Funds	9310							132,012.54	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		90.03	0.00	0.00	15,213.71	(320,453.79)	0.00	229,382.92	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	131,213.71	(151,120.97)	(100,076.25)	264,042.90	(717,818.00)		307,912.34	
Due To Other Funds	9610							2,118.50	
Current Loans	9640							0.00	
Unearned Revenues	9650							263,572.98	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		131,213.71	(151,120.97)	(100,076.25)	264,042.90	(717,818.00)	0.00	573,603.82	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(131,123.68)	151,120.97	100,076.25	(248,829.19)	397,364.21	0.00	(344,220.90)	
E. NET INCREASE/DECREASE (B - C + D)		325,544.36	3,492,472.06	(858,616.78)	(178,494.11)	0.00	0.00	(680,520.90)	(336,300.00)
F. ENDING CASH (A + E)		2,242,200.42	5,734,672.48	4,876,055.70	4,697,561.59				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,697,561.59	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			4,697,561.59	5,716,382.97	6,683,398.72	6,566,254.78	6,352,259.25	4,261,312.50	6,954,716.56	6,210,089.48
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,709,771.55	1,709,771.55	1,709,771.55	1,709,771.55			683,908.62	775,096.44
Property Taxes	8020-8079		0.00	0.00	0.00	0.00		4,029,835.05	0.00	
Miscellaneous Funds	8080-8099		12,518.91	0.00	0.00	0.00		530,265.04	0.00	
Federal Revenue	8100-8299		4,840.14	0.00	3,352.20	41,856.39	38,621.11	20,900.00	82,806.00	15,130.00
Other State Revenue	8300-8599		0.00	(6,199.54)	20,582.30	74,789.74	0.00	140,975.89	349,384.63	6,512.58
Other Local Revenue	8600-8799		35,113.54	142,615.39	359,271.08	71,825.68	71,001.16	369,715.64	180,684.81	31,637.67
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00				
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00				
TOTAL RECEIPTS			1,762,244.14	1,846,187.40	2,092,977.13	1,898,243.36	109,622.27	5,091,691.62	1,296,784.06	828,376.69
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		51,284.19	129,822.55	1,177,254.47	1,195,128.94	1,213,273.16	1,214,141.09	1,188,929.67	1,199,271.30
Classified Salaries	2000-2999		161,672.93	188,355.91	326,564.41	294,147.33	295,255.48	289,685.25	289,249.08	298,879.94
Employee Benefits	3000-3999		110,496.33	136,804.92	516,449.25	512,209.84	501,388.40	494,851.11	516,649.09	491,450.54
Books and Supplies	4000-4999		5,724.50	139,840.39	30,416.17	50,081.30	70,633.47	68,749.91	16,365.07	87,327.80
Services	5000-5999		236,520.67	119,260.77	70,616.17	178,877.31	142,687.21	119,468.62	119,077.34	172,578.62
Capital Outlay	6000-6599		0.00		0.00	0.00	0.00			
Other Outgo	7000-7499		1,495.15	6,306.32	12,187.64	(61,348.48)	2,012.52	131,593.43	(22,563.38)	2,012.52
Interfund Transfers Out	7600-7629		0.00	0.00						
All Other Financing Uses	7630-7699		0.00	0.00						
TOTAL DISBURSEMENTS			567,193.77	720,390.86	2,133,488.11	2,169,096.24	2,225,250.24	2,318,489.41	2,107,706.87	2,251,520.72
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	320,453.79	133,635.38	26,896.33	90,334.30	19,054.02	29,208.68			9,587.75
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		322,953.79	133,635.38	26,896.33	90,334.30	19,054.02	29,208.68	0.00	0.00	9,587.75
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(717,818.00)	309,864.37	185,677.12	166,967.26	(37,803.33)	4,527.46	79,798.15	(66,295.73)	(1,194.47)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(717,818.00)	309,864.37	185,677.12	166,967.26	(37,803.33)	4,527.46	79,798.15	(66,295.73)	(1,194.47)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,040,771.79	(176,228.99)	(158,780.79)	(76,632.96)	56,857.35	24,681.22	(79,798.15)	66,295.73	10,782.22
E. NET INCREASE/DECREASE (B - C + D)			1,018,821.38	967,015.75	(117,143.94)	(213,995.53)	(2,090,946.75)	2,693,404.06	(744,627.08)	(1,412,361.81)
F. ENDING CASH (A + E)			5,716,382.97	6,683,398.72	6,566,254.78	6,352,259.25	4,261,312.50	6,954,716.56	6,210,089.48	4,797,727.67
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		4,797,727.67	3,560,758.15	7,045,831.57	6,169,492.81				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	775,096.44	775,096.44	775,096.44	775,096.42			11,398,477.00	11,398,477.00
Property Taxes	8020-8079	0.00	4,029,835.05	0.00	895,518.90			8,955,189.00	8,955,189.00
Miscellaneous Funds	8080-8099	97,807.28	530,265.04	422,473.13	(531,109.80)	118,024.40		1,180,244.00	1,180,244.00
Federal Revenue	8100-8299	71,003.00	14,061.00	1,402.50	227,882.16	148,437.50		670,292.00	670,292.00
Other State Revenue	8300-8599	207,892.25	0.00	124,285.58	947,783.45	46,515.12		1,912,522.00	1,912,522.00
Other Local Revenue	8600-8799	111,591.92	253,430.75	53,706.38	171,737.48	7,567.50		1,859,899.00	1,859,899.00
Interfund Transfers In	8910-8929				80,995.00			80,995.00	80,995.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,263,390.89	5,602,688.28	1,376,964.03	2,567,903.61	320,544.52	0.00	26,057,618.00	26,057,618.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,199,833.27	1,188,561.69	1,209,913.73	1,498,192.55	48,282.39		12,513,889.00	12,513,889.00
Classified Salaries	2000-2999	297,048.38	299,726.36	315,007.84	523,173.23	99,696.86		3,678,463.00	3,678,463.00
Employee Benefits	3000-3999	528,845.84	509,862.89	529,307.67	2,464,781.07	30,510.05		7,343,607.00	7,343,607.00
Books and Supplies	4000-4999	36,995.68	12,635.61	74,507.61	(209,278.06)	139,798.55		523,798.00	523,798.00
Services	5000-5999	225,934.40	184,831.95	174,826.10	126,780.76	171,596.08		2,043,056.00	2,043,056.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	142,296.30	2,012.52	2,728.63	275,972.71	184,908.12		679,614.00	679,614.00
Interfund Transfers Out	7600-7629				20,000.00			20,000.00	20,000.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		2,430,953.87	2,197,631.02	2,306,291.58	4,699,622.26	674,792.05	0.00	26,802,427.00	26,802,427.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	69.04			11,668.29	(320,544.52)		(90.73)	
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		69.04	0.00	0.00	11,668.29	(320,544.52)	0.00	(90.73)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	69,475.58	(80,016.16)	(52,988.79)	139,806.54	(674,792.05)		43,025.95	
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		69,475.58	(80,016.16)	(52,988.79)	139,806.54	(674,792.05)	0.00	43,025.95	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(69,406.54)	80,016.16	52,988.79	(128,138.25)	354,247.53	0.00	(43,116.68)	
E. NET INCREASE/DECREASE (B - C + D)		(1,236,969.52)	3,485,073.42	(876,338.76)	(2,259,856.90)	0.00	0.00	(787,925.68)	(744,809.00)
F. ENDING CASH (A + E)		3,560,758.15	7,045,831.57	6,169,492.81	3,909,635.91				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,909,635.91	

July 1 Budget  
2019-20 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					86,298.00	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	86,298.00		
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  
2019-20 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)	106,298.00	106,298.00		

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 (2016-17)				
District Regular	2,371	2,370		
Charter School				
<b>Total ADA</b>	<b>2,371</b>	<b>2,370</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	2,374	2,364		
Charter School				
<b>Total ADA</b>	<b>2,374</b>	<b>2,364</b>	<b>0.4%</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	2,362	2,362		
Charter School		0		
<b>Total ADA</b>	<b>2,362</b>	<b>2,362</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	2,301			
Charter School	0			
<b>Total ADA</b>	<b>2,301</b>			

### 1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not 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 (2016-17)				
District Regular	2,416	2,432		
Charter School				
<b>Total Enrollment</b>	<b>2,416</b>	<b>2,432</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	2,442	2,433		
Charter School				
<b>Total Enrollment</b>	<b>2,442</b>	<b>2,433</b>	<b>0.4%</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	2,407	2,383		
Charter School				
<b>Total Enrollment</b>	<b>2,407</b>	<b>2,383</b>	<b>1.0%</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	2,324			
Charter School				
<b>Total Enrollment</b>	<b>2,324</b>			

### 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 (2016-17)			
District Regular	2,362	2,432	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,362</b>	<b>2,432</b>	<b>97.1%</b>
Second Prior Year (2017-18)			
District Regular	2,364	2,433	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,364</b>	<b>2,433</b>	<b>97.2%</b>
First Prior Year (2018-19)			
District Regular	2,301	2,383	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,301</b>	<b>2,383</b>	<b>96.6%</b>
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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

**DATA ENTRY:** 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 (2019-20)				
District Regular	2,246	2,324		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,246</b>	<b>2,324</b>	<b>96.6%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	2,210	2,288		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,210</b>	<b>2,288</b>	<b>96.6%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	2,212	2,292		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,212</b>	<b>2,292</b>	<b>96.5%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the 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 cost-of-living adjustment (COLA) 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 COLA and its economic recovery target payment, plus or minus one percent.

#### 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 data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2c. All other data is calculated.

**Note:** Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

##### Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,363.86	2,305.43	2,247.71	2,214.69
b. Prior Year ADA (Funded)		2,363.86	2,305.43	2,247.71
c. Difference (Step 1a minus Step 1b)		(58.43)	(57.72)	(33.02)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.47%	-2.50%	-1.47%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		20,149,604.00	20,298,719.00	20,603,249.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		656,877.09	608,961.57	576,890.97
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		656,877.09	608,961.57	576,890.97
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
		0.79%	0.50%	1.33%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-21% to 1.79%</b>	<b>-.50% to 1.50%</b>	<b>.33% to 2.33%</b>

#### 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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	8,955,189.00	8,955,189.00	8,955,189.00	8,955,189.00
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, 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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	20,149,604.00	20,298,719.00	20,353,666.00	20,603,249.00
District's Projected Change in LCFF Revenue:		0.74%	0.27%	1.23%
LCFF Revenue Standard:		-.21% to 1.79%	-.50% to 1.50%	.33% to 2.33%
Status:		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 MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the 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 (2016-17)	14,984,040.10	16,708,067.36	89.7%
Second Prior Year (2017-18)	15,732,705.35	17,460,055.28	90.1%
First Prior Year (2018-19)	16,702,450.00	18,203,318.00	91.8%
	Historical Average Ratio:		90.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.0%	3.0%	3.0%
	<b>87.5% to 93.5%</b>	<b>87.5% to 93.5%</b>	<b>87.5% to 93.5%</b>

### 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 (2019-20)	16,786,101.00	17,704,202.00	94.8%	Not Met
1st Subsequent Year (2020-21)	17,215,226.00	18,287,050.00	94.1%	Not Met
2nd Subsequent Year (2021-22)	17,452,014.00	18,534,249.00	94.2%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

Previous budget years total expenditures included one time funds that were not utilized for salaries and are not anticipated to be funded in the 19/20 budget or MYP.

## 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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.79%	0.50%	1.33%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-9.21% to 10.79%</b>	<b>-9.50% to 10.50%</b>	<b>-8.67% to 11.33%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.21% to 5.79%	-4.50% to 5.50%	-3.67% to 6.33%

### 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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2018-19)	799,189.00		
Budget Year (2019-20)	670,292.00	-16.13%	Yes
1st Subsequent Year (2020-21)	670,292.00	0.00%	No
2nd Subsequent Year (2021-22)	670,292.00	0.00%	No

**Explanation:**  
(required if Yes)

Fiscal year 18/19 included carryover of Federal Revenue that is not included in 19/20 or MYP.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2018-19)	2,419,071.00		
Budget Year (2019-20)	1,910,882.00	-21.01%	Yes
1st Subsequent Year (2020-21)	1,912,522.00	0.09%	No
2nd Subsequent Year (2021-22)	1,917,179.00	0.24%	No

**Explanation:**  
(required if Yes)

19/20 Other state revenue doesn't include One Time Revenue of \$435,000 received in 18/19, but is not included in 19/20 as per Governor's May Revise.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2018-19)	2,316,735.00		
Budget Year (2019-20)	1,847,405.00	-20.26%	Yes
1st Subsequent Year (2020-21)	1,859,899.00	0.68%	No
2nd Subsequent Year (2021-22)	1,866,664.00	0.36%	No

**Explanation:**  
(required if Yes)

19/20 Other Local Revenue doesn't include Local grants and donations that were included in 18/19. The District will revise budget to reflect local grants and donations for 19/20 once awarded or received.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2018-19)	1,380,979.00		
Budget Year (2019-20)	523,440.00	-62.10%	Yes
1st Subsequent Year (2020-21)	523,798.00	0.07%	No
2nd Subsequent Year (2021-22)	527,792.00	0.76%	No

**Explanation:**  
(required if Yes)

19/20 Books and Supplies has been reduced to reflect elimination of one time funds that was included in 18/19. In addition, Books and supplies has been reduced for local grants and donations that were received in 18/19 and not included in 19/20 until awarded or received.

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

First Prior Year (2018-19)	2,375,519.00		
Budget Year (2019-20)	2,020,600.00	-14.94%	Yes
1st Subsequent Year (2020-21)	2,043,056.00	1.11%	No
2nd Subsequent Year (2021-22)	1,840,182.00	-9.93%	Yes

**Explanation:**  
(required if Yes)

19/20 Services and Other Operating Expenses has been reduced for local grants and donations that were received in 18/19 and not included in 19/20 until awarded or received. 21/21 reflects an additional reduction in contracted services for student placements that will be moving to high school district.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2018-19)	5,534,995.00		
Budget Year (2019-20)	4,428,579.00	-19.99%	Not Met
1st Subsequent Year (2020-21)	4,442,713.00	0.32%	Met
2nd Subsequent Year (2021-22)	4,454,135.00	0.26%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2018-19)	3,756,498.00		
Budget Year (2019-20)	2,544,040.00	-32.28%	Not Met
1st Subsequent Year (2020-21)	2,566,854.00	0.90%	Met
2nd Subsequent Year (2021-22)	2,367,974.00	-7.75%	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)

Fiscal year 18/19 included carryover of Federal Revenue that is not included in 19/20 or MYP.

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

19/20 Other state revenue doesn't include One Time Revenue of \$435,000 received in 18/19, but is not included in 19/20 as per Governor's May Revise.

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

19/20 Other Local Revenue doesn't include Local grants and donations that were included in 18/19. The District will revise budget to reflect local grants and donations for 19/20 once awarded or 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)

19/20 Books and Supplies has been reduced to reflect elimination of one time funds that was included in 18/19. In addition, Books and supplies has been reduced for local grants and donations that were received in 18/19 and not included in 19/20 until awarded or received.

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

19/20 Services and Other Operating Expenses has been reduced for local grants and donations that were received in 18/19 and not included in 19/20 until awarded or received. 21/21 reflects an additional reduction in contracted services for student placements that will be moving to high school district.

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

**DATA ENTRY:** 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.

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. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	26,330,140.00			
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 <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	26,330,140.00	789,904.20	795,922.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

#### Explanation:

(required if NOT met and Other is marked)



## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in 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 (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
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)	696,000.00	729,630.00	823,895.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	607,073.20	436,951.29	1,395,513.06
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)	1,303,073.20	1,166,581.29	2,219,408.06
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	23,186,634.13	24,320,748.81	27,463,140.00
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)	23,186,634.13	24,320,748.81	27,463,140.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.6%	4.8%	8.1%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.9%</b>	<b>1.6%</b>	<b>2.7%</b>

<sup>1</sup>Available 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.

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

### 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 (2016-17)	399,428.13	16,758,067.36	N/A	Met
Second Prior Year (2017-18)	(67,098.89)	17,460,055.28	0.4%	Met
First Prior Year (2018-19)	140,985.00	18,223,318.00	N/A	Met
Budget Year (2019-20) (Information only)	(336,300.00)	17,724,202.00		

### 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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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 (2016-17)	3,276,845.47	3,739,345.82	N/A	Met
Second Prior Year (2017-18)	3,170,006.82	4,138,773.95	N/A	Met
First Prior Year (2018-19)	3,230,959.95	4,071,675.06	N/A	Met
Budget Year (2019-20) (Information only)	4,212,660.06			

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: 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 \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,246	2,210	2,212
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

DATA ENTRY: For SELPA AUs, if Form 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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s):

No

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	26,330,140.00	26,802,427.00	26,961,228.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	26,330,140.00	26,802,427.00	26,961,228.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	789,904.20	804,072.81	808,836.84
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>789,904.20</b>	<b>804,072.81</b>	<b>808,836.84</b>

### 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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)	789,904.00	804,073.00	808,837.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,278,064.06	1,109,221.06	1,089,066.06
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)	2,067,968.06	1,913,294.06	1,897,903.06
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.85%	7.14%	7.04%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>789,904.20</b>	<b>804,072.81</b>	<b>808,836.84</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	(3,528,955.00)			
Budget Year (2019-20)	(4,037,943.00)	508,988.00	14.4%	Not Met
1st Subsequent Year (2020-21)	(3,872,248.00)	(165,695.00)	-4.1%	Met
2nd Subsequent Year (2021-22)	(3,774,428.00)	(97,820.00)	-2.5%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2018-19)	161,318.00			
Budget Year (2019-20)	86,298.00	(75,020.00)	-46.5%	Not Met
1st Subsequent Year (2020-21)	80,995.00	(5,303.00)	-6.1%	Met
2nd Subsequent Year (2021-22)	75,391.00	(5,604.00)	-6.9%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2018-19)	20,000.00			
Budget Year (2019-20)	20,000.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	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)

Increase in Contribution for Special Ed as well as 3% Ongoing Salary increase included in 19/20 Adopted budget. In addition, 19/20 reflects required RRM increase to 3% for 19/20.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

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

19/20 reflects reduction in transfer in to reflect reduction in interest from Fund 40 to anticipate slowing economy and reduction in Fund 40 reserves.

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)


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases	5	General Fund	7438/7439	104,126
Certificates of Participation				
General Obligation Bonds	25	Property Tax Revenue	Fund 51	54,424,527
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				54,528,653

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

Other Long-term Commitments (continued):

Total Annual Payments:	3,489,580	7,368,155	3,353,873	3,223,654

Has total annual payment increased over prior year (2018-19)?



---

**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)

The increase will be funded from property tax revenue.

---

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

---

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

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

No

- 2.

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

2,070,177

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

6,123,283.00

0.00

6,123,283.00

Actuarial

Jun 30, 2018

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  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

0.00	0.00	0.00
347,222.00	351,386.00	355,550.00
273,723.00	280,873.00	282,122.00
47	48	49

## 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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

### 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 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  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

131,358

7. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
951,086	951,086	951,086
up to cap	up to cap	up to cap
1.2%	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:

Yes		
-----	--	--

--

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
212,592	183,291	168,656
2.0%	1.7%	1.6%

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	61.4	60.6	60.6	60.6

### Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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 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  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

38,556

7. Amount included for any tentative salary schedule increases

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
346,070	346,070	346,070
up to cap	up to cap	up to cap
1.3%	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:


--

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
99,138	47,623	35,334
3.0%	1.7%	1.3%

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

**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.

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**Negotiations Not Settled**

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

27,144

4. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes 109,980	No 109,980	No 109,980
up to cap	up to cap	up to cap
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes 68,875	No 23,750	No 25,267
3.2%	1.1%	1.1%

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes 4,200	Yes 4,200	Yes 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 25, 2019

**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)	Yes
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

SACS2019 Financial Reporting Software - 2019.1.0  
6/4/2019 4:07:00 PM

41-68973-0000000

July 1 Budget  
2019-20 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				FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	
20	9010	0	0000	0000	9740	1,927,565.92
20	9010	0	0000	0000	9791	1,927,565.92
20	9010	0	0000	0000	979Z	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

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

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

to zero by function.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## **SUPPLEMENTAL CHECKS**

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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July 1 Budget  
2018-19 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	
20	9010	0	0000	0000	9740	1,927,565.92
20	9010	0	0000	0000	9791	1,927,565.92
20	9010	0	0000	0000	979Z	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 2019-20	FY 2020-21	FY 2021-22
Gap Funding Rate: 100%	Gap Funding Rate: 100%	Gap Funding Rate: 100%
COLA: 3.26%	COLA: 3.0%	COLA: 2.80%
ADA: 2250.72	ADA: 2212.97	ADA: 2214.69
Enrollment: 2329	Enrollment: 2291	Enrollment: 2295
Unduplicated Pupil %: 38.66%	Unduplicated Pupil %: 37.90%	Unduplicated Pupil %: 37.02%
CSR Ratio: Alternatively bargained CSR Ratio (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: Alternatively bargained CSR Ratio (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: Alternatively bargained CSR Ratio (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)
Explain below any material changes in LCFF calculation factors between fiscal years:	Explain below any material changes in LCFF calculation factors between fiscal years:	Explain below any material changes in LCFF calculation factors between fiscal years:

#### BASIC AID DISTRICTS

Indicate the projected growth in property taxes each year. Explain significant changes in property tax projections between fiscal years.		
FY 2019-20	FY 2020-21	FY 2021-22
N/A	N/A	N/A

#### FEDERAL REVENUES

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.		
FY 2019-20	FY 2020-21	FY 2021-22
19/20 Federal Revenue for Title I, Title II and Title III has been budgeted at the same level as 18/19 less prior year carryover that was included in 18/19. Federal IDEA has been budgeted to reflect projected allocation per San Mateo County SELPA.	20/21 Federal Funding for Title I, Title II and Federal IDEA is budgeted at the same level as 19/20.	21/22 Federal Funding for Title I, Title II, Title II and Federal IDEA is budgeted at the same level as 19/20.

#### STATE REVENUES

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.		
FY 2019-20	FY 2020-21	FY 2021-22
19/20 continues to reflect state revenue funding for Mandated Cost Block Grant (\$32.18/ADA), Unrestricted Lottery (\$151/ADA) and Restricted Lottery (\$53/ADA), ASES grant and STRS on Behalf. District has included mental health funding for 19/20 to reflect District Program instead of contracted services funded directly through county office.	20/21 continues to reflect state revenue funding for Mandated Cost Block grant (\$33.15/ADA), Unrestricted Lottery (\$151/ADA) and Restricted Lottery (\$53/ADA), ASES grant and STRS on Behalf. The District continues to reflect mental health funding for 20/21 towards District program.	21/22 continues to reflect state revenue funding for Mandated Cost Block Grant(\$34.08/ADA), Unrestricted Lottery (\$151/ADA) and Restricted Lottery (\$53/ADA), ASES grant and STRS on Behalf. The District continues to reflect mental health funding for 21/22 towards District program.
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 2019-20	FY 2020-21	FY 2021-22
One Time Discretionary Funding is not included in 19/20	One Time Discretionary Funding is not included in 20/21	One Time Discretionary Funding is not included in 21/22

**DISTRICT NAME: Millbrae School District**

Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year.		
<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
19/20 Lottery projections reflect \$151/ADA for unrestricted lottery and \$53/ADA for restricted lottery as per School Services Dartboard projections.	20/21 Lottery projections reflect \$151/ADA for unrestricted lottery and \$53/ADA for restricted lottery as per School Services Dartboard projections.	21/22 Lottery projections reflect \$151/ADA for unrestricted lottery and \$53/ADA for restricted lottery as per School Services Dartboard projections.

**LOCAL REVENUES**

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.		
<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
19/20 Local Revenue continues to reflect revenue from Parcel Tax Revenue, Millbrae Education Foundation, leased site revenue, interest, and retiree health and welfare.	20/21 Local Revenue continues to reflect revenue from Parcel Tax Revenue, Millbrae Education Foundation, leased site revenue, interest, and retiree health and welfare.	21/22 Local Revenue continues to reflect revenue from Parcel Tax Revenue, Millbrae Education Foundation, leased site revenue, interest, and retiree health and 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.		
<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
Parcel Tax Revenue was approved June 2018 and is valid for 5 years.	Parcel Tax Revenue was approved June 2018 and is valid for 5 years.	Parcel Tax Revenue was approved June 2018 and is valid for 5 years.

**OTHER FINANCING SOURCES & USES**

Describe the nature and purpose of amounts shown in the following accounts:		
<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
a) Interfund Transfers In/Out: General Fund continues to reflect interfund transfer from Special Reserve for transfer of interest and continues to reflect transfer out from General Fund to Café to support food service program and unpaid meal charges.	a) Interfund Transfers In/Out: General Fund continues to reflect interfund transfer from Special Reserve for transfer of interest and continues to reflect transfer out from General Fund to Café to support food service program and unpaid meal charges.	a) Interfund Transfers In/Out: General Fund continues to reflect interfund transfer from Special Reserve for transfer of interest and continues to reflect transfer out from General Fund to Café to support food service program and unpaid meal charges.
b) Other Sources/Uses: N/A	b) Other Sources/Uses: N/A	b) Other Sources/Uses: N/A
c) Contributions: 19/20 Contributions continue to reflect 3% required contribution to Routine Restricted Maintenance and Special Education. In addition, 19/20 reflects contribution to Millbrae Education Foundation for program shortfall.	c) Contributions: 20/21 Contributions continues to reflect 3% required contribution to Routine Restricted Maintenance and Special Education. 20/21 Doesn't reflect contribution to Millbrae Education Foundation until funding and expenditures are known for 20/21.	c) Contributions: 21/22 Contributions continues to reflect 3% required contribution to Routine Restricted Maintenance and Special Education. 21/22 Doesn't reflect contribution to Millbrae Education Foundation until funding and expenditures are known for 21/22.

DISTRICT NAME: Millbrae School District

**GENERAL FUND EXPENDITURES**

**CERTIFICATED & CLASSIFIED SALARIES**

Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years. <i>(e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)</i>		
<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
19/20 Overall Certificated Staffing reflects a reduction of 2.3FTE	20/21 Certificated Staffing reflects a reduction of 1.0 FTE for	21/21 Certificated Staffing reflects a reduction of 1.0 FTE for
This reflects a decrease of 3.0 FTE for site staffing as a result of declining enrollment at the elementary sites. The Middle School staffing increased .2FTE as needed for the master schedule.	declining enrollment.	declining enrollment.
Music and Counselors funded through Millbrae Education Foundation has increased an overall total of .9FTE.		
Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years. <i>(e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)</i>		
<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
19/20 Classified staffing reflects a reduction in .75 FTE for change in special ed program design due to enrollment changes at the middle school.	20/21 Classified staffing remains at the same level as 19/20.	21/22 Classified staffing remains at the same level as 20/21.
Indicate the status of negotiations for each of the district's collective bargaining units during budget adoption.		
<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
Certificated: Not yet settled	Certificated: Not yet settled	Certificated: Not yet settled
Classified: Not yet settled	Classified: Not yet settled	Classified: Not yet settled
Mgm't & Confidential: Not yet settled	Mgm't & Confidential: Not yet settled	Mgm't & Confidential: Not yet settled
Other bargaining units: N/A	Other bargaining units: N/A	Other bargaining units: N/A
If negotiations are <b>settled</b> , indicate the negotiated increase in compensation and benefits for each fiscal year and <b>whether the costs of settlement are included in the budget and MYP</b> .		
<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
N/A	N/A	N/A
If negotiations are <b>not settled</b> , 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.		
<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
No potential settlements are included in the budget	No potential settlements are included in the budget.	No potential settlements are included in the budget.
Indicate assumptions for step & column adjustments, any furlough days, and other major assumptions used in projecting salaries and benefits budget.		
<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
Step & column %: 2.0%	Step & column %: 2.0%	Step & column %: 2.0%
Furlough Days included in the budget: N/A	Furlough Days included in the budget: N/A	Furlough Days included in the budget: N/A
Others assumptions: N/A	Others assumptions: N/A	Others assumptions: N/A

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#### EMPLOYEE BENEFITS

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

FY 2019-20	FY 2020-21	FY 2021-22
STRS: 16.70%	STRS: 18.10%	STRS: 17.80%
PERS: 20.733%	PERS: 23.60%	PERS: 24.90%
FICA: .062, Medicare: .0145, Unemployment: .0005	FICA: .062, Medicare: .0145, Unemployment: .0005	FICA: .062, Medicare: .0145, Unemployment: .0005
Workers Compensation: .043220	Workers Compensation: .051864	Workers Compensation: .0622368

#### RETIREMENT INCENTIVE

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

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

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

FY 2019-20	FY 2020-21	FY 2021-22
19/20 Retirement benefits are reflected in object code 3700 and include known retirements as of May 31, 2019	20/21 Retirement benefits are reflected in object code 3700 and include known retirements as of 18/19 SY.	21/22 Retirement benefits are reflected in object code 3700 and included known retirements as of 18/19 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 2019-20	FY 2020-21	FY 2021-22
a) 4000-Books & Supplies: Books and supplies has been maintained at the same level as 18/19 with a reduction for the one for the one time expenditures associated with the one time discretionary funding that is not included in the 19/20 projections.	a) 4000-Books & Supplies: Books and supplies for 20/21 is maintained at the same level as 19/20	a) 4000-Books & Supplies: Books and supplies for 21/22 is maintained at the same level as 21/22
b) 5000-Services & Other Operating Costs: 19/20 Services and Other operating costs are maintained at the same level as prior year.	b) 5000-Services & Other Operating Costs: 20/21 Services and Other operating costs are maintained at the same level as 19/20	b) 5000-Services & Other Operating Costs: 21/22 Services and Other operating costs are maintained at the same level as 20/21
c) 6000-Capital Outlay N/A	c) 6000-Capital Outlay N/A	c) 6000-Capital Outlay N/A
d) 7000-Other Outgo: Other outgo continues to reflect indirect charges to restricted programs and Cafeteria fund as per allowable rate. In addition, 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	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, and for special ed program costs for students placed at county and	d) 7000-Other Outgo: Other outgo continues to reflect indirect charges to restricted programs and Cafeteria fund as per allowable rate. In addition, 21/22 continues to reflect debt service on capital lease for copier expenses, and for special ed program costs for students placed at county and

**DISTRICT NAME: Millbrae School District**

other districts.	other districts.	other districts.

**COMPONENTS OF GENERAL FUND ENDING BALANCE**

Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance.		
FY 2019-20	FY 2020-21	FY 2021-22
For 19/20, the District 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 committed \$95,490 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.	For 21/22, the District committed \$110,881 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.

**NET CHANGE IN FUND BALANCE - GENERAL FUND**

Explain any significant operating deficit in Unrestricted General Fund. Indicate whether the deficits are ongoing or one-time. If ongoing, provide information on district's plan to address or eliminate deficits in the future.		
FY 2019-20	FY 2020-21	FY 2021-22
With the approval of the June 2018 parcel tax, the District was able to eliminate deficit spending for 18/19. However, due to declining enrollment and salary increases, the 19/20 budget reflects deficit spending. The District will be monitoring ADA enrollment, special ed expenditures as well as attrition to mitigate deficit spending.	20/21 Continues to reflect deficit spending as the District continues to estimate declining enrollment. The District will need to monitor and make budget reductions to offset ongoing deficit spending.	21/22 Continues to reflect deficit spending as the District continues to estimate declining enrollment. The District will need to monitor and make budget reductions to offset ongoing deficit spending.

**SHORT & LONG TERM OBLIGATIONS**

**TAX AND REVENUE ANTICIPATION NOTES (TRANS) or TEMPORARY INTERFUND BORROWINGS**

For any anticipated TRANS, identify the estimated issue amount, costs, and other repayment terms. For interfund borrowings, indicate amount of loan and specific fund source.		
FY 2019-20	FY 2020-21	FY 2021-22
1) TRANS Amount: N/A	1) TRANS Amount: N/A	1) TRANS Amount: N/A
Issuance Costs:	Issuance Costs:	Issuance Costs:
2) Interfund Borrowing Amount: N/A	2) Interfund Borrowing Amount: N/A	2) Interfund Borrowing Amount: N/A
Fund Source:	Fund Source:	Fund Source:

**LONG-TERM DEBTS**

Indicate amounts of outstanding voter and non-voter approved debts or obligations of the district such as GO Bonds, BANs, COPs, lease-purchases, loans and/or other borrowings.		
FY 2019-20	FY 2020-21	FY 2021-22
GO Bonds: \$53,224,527	GO Bonds: \$48,089,527	GO Bonds: \$46,714,527
COPs: N/A	COPs: N/A	COPs: N/A
BANs: N/A	BANs: N/A	BANs: N/A
Capital Leases: \$104,126	Capital Leases: \$77,185	Capital Leases: \$49,175
Other Borrowings: N/A	Other Borrowings: N/A	Other Borrowings: N/A

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

**Fund 12 – CHILD DEVELOPMENT**

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

**Fund 13 – CAFETERIA**

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

**Fund 14 – DEFERRED MAINTENANCE**

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

**Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS**

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

**Fund 20 – SPECIAL RESERVE FUND FOR POST-EMPLOYMENT BENEFITS**

FY 2019-20	FY 2020-21	FY 2021-22
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	No significant changes from prior year	No significant changes from prior year



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reflect the original transfer and interest earnings.		

**Fund 21 – BUILDING FUND**

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

**Fund 25 – CAPITAL FACILITIES FUND**

FY 2019-20	FY 2020-21	FY 2021-22
	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 facility master plan and develop project timeline for facility projects and update the budget accordingly.	21/22 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 recommendations from facility master plan and will develop project timeline for facility projects and update budget accordingly.
The District continues to budget for developer fees, interest, and RDA pass through funds from the City of Millbrae and San Bruno. The District will utilize the recommendations from the facility master plan to implement projects utilizing funds from Fund 25.		

**Fund 35 – COUNTY SCHOOL FACILITIES FUND**

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

**Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

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

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

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