

Millbrae Elementary School District



2022-23 Adopted Budget Executive Summary

Board of Trustees

Mr. Frank Barbaro, President of the Board
Mr. Denis Fama, Vice President of the Board
Ms. Lynne Ferrario, Clerk of the Board
Ms. Karen Chin, Board Member
Ms. Maggie Musa, Board Member

Administration

Debra French, Superintendent
Ralph Crame, Chief Business Official

Fiscal Year Budget Calendar (2022-23)

| | |
|------------------|---|
| January 2022 | Governor's release of State budget proposal for FY 2022-23 Review of staffing for FY 2022-23 |
| February 2022 | Board/Staff conducts budget study based on Governor's release |
| March 2022 | Board/Staff review and adjust staffing levels for FY 2022-23 |
| April 2022 | Board may conduct additional budget study sessions |
| May 2022 | Governor's release of State Budget May Revise for FY 2022-23 Board/Staff conducts additional budget study sessions |
| June 2022 | Board Adopts FY 2022-23 budget and LCAP Governor signs State Budget |
| July-August 2022 | No later than 45 days after the Governor signs the annual Budget Act, the school district should make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. |
| September 2022 | Board approval 2021-22 Unaudited Actuals |
| October 2022 | First Interim cut off FY 2022-23 |
| December 2022 | Board approval First Interim FY 2022-23 Release of Auditor's Report for FY 2021.22 |
| January 2023 | Second Interim cut off FY 2022-23 Board approval of Auditor's Report for FY 2021.22 |
| March 2023 | Board approval Second Interim for FY 2022-23 |
| July 2023 | Business office staff begins year end closing 6/30/2023 |
| September 2023 | Board approval of FY 2022-23 Unaudited Actuals |
| December 2023 | Release of Auditor's Report for 2022-23 |
| January 2024 | Board approval of Auditor's Report for FY 2022-23 |

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.

2022-23 Preliminary Budget Key Guidance

Governor Gavin Newsom's spending plan is an eye-popping \$300.7 billion budget to "provide relief from rising inflation, ensure public safety, address homelessness, transform public education, and combat climate change. This budget provides for a COLA and several one-time funding opportunities.

Significant Changes Since Second Interim

After the Governor released his January Budget, many speculated that the state would have a significant issue relating to its spending limit, or Gann Limit, in the current fiscal year moving forward as the increase in state General Fund revenues outpace the annual adjustment to how much the state can spend annually. However, the May Revision includes a multitude of investments, including tax credits, rebates, and infrastructure spending, that help it avoid reaching its Gann Limit in 2021-22 and 2022-23.

According to the May Revision, the Proposition 98 minimum guarantee across the three-year State Budget window has increased by \$19.6 billion above Governor Newsom's January Budget estimates.

**Proposition 98 Funding From January to May
(In millions)**

| | 2020-21 | | 2021-22 | | 2022-23 | |
|-------------------------|----------|----------|----------|-----------|-----------|-----------|
| | January | May | January | May | January | May |
| General Fund | \$70,035 | \$70,231 | \$71,845 | \$83,640 | \$73,134 | \$82,292 |
| Local Property Tax | \$25,901 | \$25,869 | \$27,219 | \$26,560 | \$28,846 | \$28,042 |
| Total Minimum Guarantee | \$95,936 | \$96,100 | \$99,064 | \$110,200 | \$101,980 | \$110,334 |

Local Control Funding Formula

With the May Revision, the statutory COLA for LCFF has increased to 6.56%, which the Administration proposes to fully fund. The other education programs that are funded outside of the LCFF—Special Education, Child Nutrition, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, American Indian Education Centers, and the American Indian Early Childhood Education program—will also receive the 6.56% statutory COLA.

The May Revision also proposes to mitigate the drop in enrollment, and subsequent ADA that is being experienced in 2021-22 by local educational agencies (LEAs) due to the pandemic. To do this, the May Revision proposes allowing all classroom-based LEAs the ability to be funded in 2021-22 on the greater of their current-year ADA or their current-year enrollment adjusted for pre-COVID-19 absence rates. The proposal to allow school districts the use of the average of the three prior years' ADA for LCFF funding purposes will be adjusted to allow for this change in 2021-22. These two proposals represent an estimated \$3.3 billion in ongoing General Fund plus an additional \$463 million in one-time Proposition 98 General Fund dollars.

LCFF Entitlements for School Districts and Charter Schools

The base grants by grade span for 2022-23 are increased over 2021-22 by the estimated statutory COLA of 6.56%. Not included in the table below are the impacts of the additional \$2.1 billion proposed to increase LCFF base funding. If this proposal moves forward, it would result in a total increase over 2021-22 of approximately 10%.

| Grade Span | 2021-22 Base Grant Per ADA | 6.56% COLA | 2022-23 Base Grant Per ADA |
|------------|----------------------------|------------|----------------------------|
| TK-3 | \$8,093 | \$531 | \$8,624 |
| 4-6 | \$8,215 | \$539 | \$8,754 |
| 7-8 | \$8,458 | \$555 | \$9,013 |
| 9-12 | \$9,802 | \$643 | \$10,445 |

| 6.56% LCFF COLA Scenarios—Example | | |
|-----------------------------------|----------------------|---------------------------|
| | No Enrollment Change | 2.5% Decline ¹ |
| Description | District 1 | District 2 |
| Prior-Year Funded ADA | 10,000 | 10,000 |
| Prior-Year \$ per ADA | \$10,000 | \$10,000 |
| Prior-Year Total | \$100,000,000 | \$100,000,000 |
| Current-Year Funded ADA | 10,000 | 9,750 |
| Current-Year \$ per ADA | \$10,656 | \$10,656 |
| Current-Year LCFF Dollars | \$106,560,000 | \$103,896,000 |
| Percentage Increase | 6.56% | 3.89% |

However, guidance from School Services reminds districts that with the decline in enrollment across the state, an increase in COLA does not always mean an increase in funding.

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 2022-23 budgets and MYPs are listed below and are based on the Governor's May Revision. The Department of Finance estimates the proration factor will grow to effectively eliminate statutory COLA until such time as the state is able to recover economically.

| Planning Factors | 2022-23 | 2023-24 | 2024-25 |
|---|---------|---------|---------|
| Statutory COLA | 6.56% | 5.38% | 4.02% |
| STRS Employer Rates | 19.10% | 19.10% | 19.10% |
| PERS Employer Rates | 25.37% | 25.20% | 224.60% |
| State Unemployment Insurance | 0.50% | .20% | .20% |
| Lottery – Unrestricted Lottery | \$163 | \$163 | \$163 |
| Lottery – Restricted Lottery | \$65 | \$65 | \$65 |
| Mandated Block Grant | \$34.94 | \$36.82 | \$38.30 |
| <i>Routine Restricted Maintenance Account (Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLF from calculation)</i> | 3% | 3% | 3% |

Financial Report Information:

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

General Fund (Fund 01): The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted funds.

General Fund, Unrestricted: General Fund Unrestricted is to account for projects and activities that are funded with unrestricted revenues.

General Fund, Restricted: General Fund, Restricted, is to account for projects and activities that are funded by external revenue sources that are legally restricted or restricted by the grantor for specific purposes.

General Fund Revenues: \$30,105,579

(Unrestricted \$18,445,972; Restricted \$) 11,659,607

| Description | 2022-23 Proposed Budget | | |
|----------------------|-------------------------|-------------------------|-------------------------|
| | Unrestricted | Restricted | Combined |
| Revenues: | | | |
| LCFF Revenue | 21,566,950.00 | 1,553,256.00 | 23,120,206.00 |
| Federal Revenue | - | 1,980,668.00 | 1,980,668.00 |
| State Revenue | 402,614.00 | 2,646,756.00 | 3,049,370.00 |
| Local Revenue | 613,901.00 | 1,246,043.00 | 1,859,944.00 |
| Transfers In | 95,391.00 | - | 95,391.00 |
| Contributions | (4,232,884.00) | 4,232,884.00 | |
| Total Revenue | \$ 18,445,972.00 | \$ 11,659,607.00 | \$ 30,105,579.00 |

Local Control Funding Formula (LCFF) Revenue Sources (Object 8010-8099) \$23,120,206

(Unrestricted \$21,566,950; Restricted \$1,553,256)

LCFF revenue sources represent 78% of the total General Fund revenues. It is the primary source of revenue for the District. The unrestricted portion represents the estimated Principal Apportionment (P2 Average Daily Attendance) using the LCFF funding components by grade level. LCFF includes State Aid, property taxes and Proposition 30 (Education Protection Account) funding. The Restricted portion of the LCFF funding pertains to the funding distributed to Special Education.

Federal Revenue (Object 8100-8299) \$1,980,668

Federal Revenue represents 6% of the total General Fund revenues. It includes funding for Special Education in the amount of \$466,285; Title I of \$163,241; Title II of \$38,538, Title III of \$49,374, and Title IV of \$10,899; ESSER II and III of \$1,252,331.

Other State Revenue (Object 8300-8599) \$3,049,370

(Unrestricted \$402,614; Restricted \$2,646,756)

Other State Revenue represents 10% of the total General Fund revenues, and includes Lottery Funding (Unrestricted/Restricted), Mandated Cost Reimbursement, ASES Program, TUPE, STRS on behalf, Special Ed Mental Health Funding. Additionally, for 2022-23 Funds have been included for In-person instruction grant, Educator Effectiveness Grant, Universal TK and carryover was included for the Expanded Learning Opportunities Grant.

Other Local Revenue (Object 8600-8799); \$ 1,859,944

(Unrestricted \$613,901; Restricted \$1,246,043)

Other Local Revenue represents 6% of total General Fund revenues. The unrestricted revenue includes, Interest Income, leased site revenue, and retiree reimbursement revenue. Restricted local revenue includes revenue from Parcel Tax Revenue and Millbrae Education Foundation.

In June of 2018, voters approved Measure N, a five-year parcel tax at the rate of \$97 per parcel for all taxable parcels. Measure N is scheduled to expire with tax ending June 30,2023. The District will need to pursue another parcel tax to begin for the 2023-24 school year or will need to make additional budget reductions to offset the loss in parcel tax revenue. The District has projected Parcel Tax Revenue of \$611,043 for the 2022-23 School Year.

Transfers In (Object 8900-8929) \$95,391

The 2021-22 budget continues to reflect Transfers In for interest from Fund 40 to General Fund along with interest savings on loan payoff and committed through board action to add to the District reserve levels and move towards the reserve level as outlined in board policy.

General Fund Expenditures: \$30,746,033
(Unrestricted \$18,989,960; Restricted \$11,756,073)

| Description | 2022-23 Proposed Budget | | |
|---------------------------|-------------------------|-------------------------|-------------------------|
| | Unrestricted | Restricted | Combined |
| Certificated Salaries | 10,008,072.00 | 3,146,589.00 | 13,154,661.00 |
| Classified Salaries | 2,453,113.00 | 1,640,365.00 | 4,093,478.00 |
| Employee Benefits | 4,659,347.00 | 3,267,781.00 | 7,927,128.00 |
| Books and Supplies | 280,287.00 | 447,537.00 | 727,824.00 |
| Other Svcs & Oper | 1,656,309.00 | 2,862,963.00 | 4,519,272.00 |
| Other Outgo | 42,022.00 | 315,648.00 | 357,670.00 |
| Transfer of Indirect | (109,190) | 75,190 | (34,000) |
| Transfers Out | | - | |
| Total Expenditures | \$ 18,989,960.00 | \$ 11,756,073.00 | \$ 30,746,033.00 |

Certificated Salaries (Object 1000-1999) \$13,154,661
(Unrestricted \$10,008,072; Restricted \$3,146,589)

Certificated Salaries, including administrative staff positions, require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 44% of the total General Fund expenditures; approximately 71% of the total certificated positions are funded by unrestricted funds and 29% of the total positions are funded by restricted funds.

Classified Salaries (Object 2000-2999) \$4,093,478
(Unrestricted \$2,453,113; Restricted \$1,640,365)

Classified Salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are Chief Business Official, Administrative Assistant, Administrative Secretary, Attendance Secretary, District Office Staff, Instructional Aide, Occupational Therapist, Special Ed Para Aide, Tutors, Behaviorist and Maintenance and Operations Staff.

Employee Benefits (Object Code 3000-3999) \$ 7,927,128
(Unrestricted \$4,659,347; Restricted \$3,267,781)

Employee Benefits represents 26.33% of the total General Fund expenditures and consist of contributions to retirement plans including the State Teachers Retirement System (STRS) and the Public Employees' Retirement System (PERS), Health and Welfare benefits and payroll related statutory costs, including

Workers Compensation, Social Security, Medicare and Unemployment Insurance. The District has included employer pension rates based on School Services May Revise Dartboard– 19.10% for STRS 2022-2025 and 25.37%, 22-23; 25.20% 23-24; 24.60% 24-25.

Total Combined Salaries & Employee Benefits: The total combined compensation (certificated, classified and benefits) for the district is \$25,175,267, representing 84% of total expenditures

Books and Supplies (Object 4000-4999) \$727,824
(Unrestricted \$280,287; Restricted \$447,537)

Books and Supplies represent 2.41% of total General Fund Expenditures and consist of books, reference materials, other supplies and non-capitalized equipment (equipment less than \$5000).

Services and Other Operating Expenditures (Object 5000-5999) \$4,519,272,
(Unrestricted \$1,656,309; Restricted \$2,862,963) Services and Other Operating Expenditures account for expenditures for services, rentals, leases, maintenance contracts, dues, travel and conference, service agreements, insurance, utilities, legal and other operating contracts and represents 15% of total General Fund Expenditures.

Capital Outlay (Object 6000-6999) \$0.00

This category accounts for any capital outlay expenditures over a cost of \$5,000

Other Outgo-Transfers for Direct Charges (7100-7299,7400-7499) \$357,670
(Unrestricted \$42,022; Restricted \$315,648)

Expenditures for Other Outgo for the District are those expenditures necessary to record payments for tuition, excess costs, and/or deficits paid to programs operated by the county superintendent of schools.

| 2022-23 Adopted Budget - Summary of Funds | Cafeteria | Special Reserve for Other than Capital Outlay | Foundation | Spec Reserve for Post-Employment Benefits | Capital Facilities | Special Reserve for Capital Outlay Projects |
|--|---------------------|--|-------------------|--|---------------------------|--|
| | Fund 13 | Fund 17 | Fund 19 | Fund 20 | Fund 25 | Fund 40 |
| Beginning Fund Balance | 336,656.24 | 534,140.14 | 55,506.84 | 2,117,922.67 | 900,334.65 | 12,973,344.73 |
| | | | | | | |
| REVENUES: | | | | | | |
| LCFF/Property Taxes | - | | | | | |
| Federal Revenue | 1,189,728.00 | | | | | |
| Other State Revenue | 78,601.00 | | | | | |
| Other Local Revenue | 1,500.00 | 6,400.00 | | 20,000.00 | 66,000.00 | 653,000.00 |
| Total Revenues | 1,269,829.00 | 6,400.00 | 0 | 20,000.00 | 66,000.00 | 653,000.00 |
| EXPENDITURES | | | | | | |
| Certificated Salaries | - | | | | | |

| | | | | | | |
|---------------------------------------|----------------------|-------------------|------------------|---------------------|-------------------|----------------------|
| Classified Salaries | 435,380.00 | | | | | |
| Employee Benefits | 207,426.00 | | | | | |
| Books and Supplies | 578,520.00 | | | | | 29,600.00 |
| Services and Other Operating Expenses | 37,898.00 | - | 0 | - | - | 167,900.00 |
| Capital Outlay | - | | | | | |
| Other Outgo | - | | | | | |
| Transfers of Indirect Costs | 34,000.00 | | | | | |
| Total Expenditures | 1,293,224.00 | - | | - | - | 197,500.00 |
| Other Financing Sources: | | | | | | |
| Inter fund Transfers In | | | | | | |
| Inter fund Transfers Out | - | | | | | 95,391.00 |
| Net Increase/(Decr) to Fund Balance | \$ (23,395.00) | 6,400.00 | - | 20,000.00 | 66,000.00 | 360,109.00 |
| 2021-22 Ending Fund Balance | \$ 313,261.24 | 540,540.14 | 50,506.84 | 2,137,922.67 | 966,334.65 | 13,871,558.52 |

Fund 13- Cafeteria Special Revenue Fund:

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

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

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).

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

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

Fund 19 - Foundation Special Revenue Fund:

This fund is used to account for the resources received from gifts or bequests pursuant to Education Code section 41031 under which both earnings and principle may be used for purposes that support the LEA's own

programs and where there is a formal trust agreement with the donor. Gifts or bequests not covered by a formal trust agreement should be accounted for in the General Fund.

Fund 20 - Special Reserve Fund for Postemployment Benefits:

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

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

Fund 25 - Capital Facilities Fund:

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

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

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

Fund 40 - Special Reserve for Capital Outlay Projects:

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

The principal revenues and other sources in this fund are:

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

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

Millbrae Elementary
San Mateo County

2022-23 Budget, July 1
Budget Certification
Budget Certifications

4168973000000
Form CB
D8BZ84Z5B2(2022-23)

ANNUAL BUDGET REPORT:
July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

X 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.

X 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: 555 Richmond Drive, Millbrae CA 94030

Place: www.millbraeschooldistrict.org

Date: June 09, 2022

Date: June 14, 2022

Time: 07:00 PM

Adoption Date: June 28, 2022

Signed: 
Clark/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Esabel Corrie

Telephone: 650-697-5693 ext 014

Title: Supervisor of Business Services

E-mail: _____

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------------------|--------------------------|--|-----|---------|
| 1 | Average Daily Attendance | Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
| 2 | Enrollment | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | | X |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years. | X | |

| | | | | |
|---|--|--|-----------|------------|
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years. | | X |
| 5 | Salaries and Benefits | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 6a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 6b | Other Expenditures | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | | X |
| 7 | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |
| 9 | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |
| SUPPLEMENTAL INFORMATION | | | No | Yes |
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | | X |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |
| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment? | X | |

| | | | | |
|---|---|---|--------------|------------|
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | X | |
| | | • If yes, do benefits continue beyond age 65? | | X |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | | X |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| S9 | Local Control and Accountability Plan (LCAP) | Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Approval date for adoption of the LCAP or approval of an update to the LCAP: | Jun 28, 2022 | |
| 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? | | X |
| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| 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

2022-23 Budget, July 1
Workers' Compensation Certification

4168973000000
Form CC
D8BZ84Z5B2(2022-23)

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code 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):

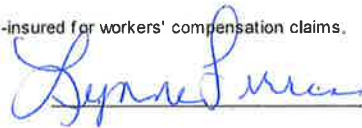
| | | |
|---|----|------|
| Total liabilities actuarially determined: | \$ | |
| Less: Amount of total liabilities reserved in budget: | \$ | |
| Estimated accrued but unfunded liabilities: | \$ | 0.00 |

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

San Mateo County Schools Insurance Group (SMCSIG)

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

Signed



Date of Meeting: 6/28/22

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Esabel Corrie

Title: Supervisor of Business Services

Telephone: 650-697-5693 ext 014

E-mail: _____

G = General Ledger Data; S =
Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------|----------------|
| | | 2021-22 Estimated Actuals | 2022-23 Budget |
| 01 | General Fund/County School Service Fund | GS | GS |
| 08 | Student Activity Special Revenue Fund | G | G |
| 09 | Charter Schools Special Revenue Fund | | |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | | |
| 12 | Child Development Fund | | |
| 13 | Cafeteria Special Revenue Fund | G | G |
| 14 | Deferred Maintenance Fund | | |
| 15 | Pupil Transportation Equipment Fund | | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | G | G |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | G | G |
| 20 | Special Reserve Fund for Postemployment Benefits | G | G |
| 21 | Building Fund | | |
| 25 | Capital Facilities Fund | G | G |
| 30 | State School Building Lease-Purchase Fund | | |
| 35 | County School Facilities Fund | | |
| 40 | Special Reserve Fund for Capital Outlay Projects | G | G |
| 49 | Capital Project Fund for Blended Component Units | | |
| 51 | Bond Interest and Redemption Fund | G | G |
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | | |
| 71 | Retiree Benefit Fund | | |
| 73 | Foundation Private-Purpose Trust Fund | | |
| 76 | Warrant/Pass-Through Fund | | |
| 95 | Student Body Fund | | |
| 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 | | G |
| CHG | Change Order Form | | |
| DEBT | Schedule of Long-Term Liabilities | | |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | G | |
| ICR | Indirect Cost Rate Worksheet | G | |
| L | Lottery Report | G | |
| MYP | Multiyear Projections - General Fund | | GS |
| SEA | Special Education Revenue Allocations | | |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) | | |
| SIAA | Summary of Interfund Activities - Actuals | G | |
| SIAB | Summary of Interfund Activities - Budget | | G |
| 01CS | Criteria and Standards Review | GS | GS |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 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 | 20,915,646.00 | 1,534,629.00 | 22,450,275.00 | 21,566,950.00 | 1,553,256.00 | 23,120,206.00 | 3.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 2,758,300.00 | 2,758,300.00 | 0.00 | 1,980,668.00 | 1,980,668.00 | -28.2% |
| 3) Other State Revenue | | 8300-8599 | 423,803.00 | 2,802,047.00 | 3,225,850.00 | 402,614.00 | 2,646,756.00 | 3,049,370.00 | -5.5% |
| 4) Other Local Revenue | | 8600-8799 | 601,294.00 | 1,522,074.00 | 2,123,368.00 | 613,901.00 | 1,246,043.00 | 1,859,944.00 | -12.4% |
| 5) TOTAL, REVENUES | | | 21,940,743.00 | 8,617,050.00 | 30,557,793.00 | 22,583,465.00 | 7,426,723.00 | 30,010,188.00 | -1.8% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 9,940,816.00 | 3,191,591.00 | 13,132,407.00 | 10,008,072.00 | 3,146,589.00 | 13,154,661.00 | 0.2% |
| 2) Classified Salaries | | 2000-2999 | 2,507,238.00 | 1,369,030.00 | 3,876,268.00 | 2,453,113.00 | 1,640,365.00 | 4,093,478.00 | 5.6% |
| 3) Employee Benefits | | 3000-3999 | 4,313,437.00 | 2,781,847.00 | 7,095,284.00 | 4,659,347.00 | 3,267,781.00 | 7,927,128.00 | 11.7% |
| 4) Books and Supplies | | 4000-4999 | 270,734.00 | 507,705.00 | 778,439.00 | 280,287.00 | 447,537.00 | 727,824.00 | -6.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,511,628.00 | 3,717,188.00 | 5,228,816.00 | 1,656,309.00 | 2,862,963.00 | 4,519,272.00 | -13.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 7,807.00 | 7,807.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 42,022.00 | 404,648.00 | 446,670.00 | 42,022.00 | 315,648.00 | 357,670.00 | -19.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (60,046.00) | 26,046.00 | (34,000.00) | (109,190.00) | 75,190.00 | (34,000.00) | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 18,525,829.00 | 12,005,862.00 | 30,531,691.00 | 18,989,960.00 | 11,756,073.00 | 30,746,033.00 | 0.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,414,914.00 | (3,388,812.00) | 26,102.00 | 3,593,505.00 | (4,329,350.00) | (735,845.00) | -2,919.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | 8900-8929 | | 208,476.00 | 1,886.00 | 210,362.00 | 95,391.00 | 0.00 | 95,391.00 | -54.7% |
| b) Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | | (3,874,012.00) | 3,874,012.00 | 0.00 | (4,232,884.00) | 4,232,884.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,665,536.00) | 3,875,898.00 | 210,362.00 | (4,137,493.00) | 4,232,884.00 | 95,391.00 | -54.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (250,622.00) | 487,086.00 | 236,464.00 | (543,988.00) | (96,466.00) | (640,454.00) | -370.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | | 5,351,187.11 | 1,499,410.81 | 6,850,597.92 | 5,100,565.11 | 1,986,496.81 | 7,087,061.92 | 3.5% |
| 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) | | | 5,351,187.11 | 1,499,410.81 | 6,850,597.92 | 5,100,565.11 | 1,986,496.81 | 7,087,061.92 | 3.5% |
| d) Other Restatements | 9795 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,351,187.11 | 1,499,410.81 | 6,850,597.92 | 5,100,565.11 | 1,986,496.81 | 7,087,061.92 | 3.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,100,565.11 | 1,986,496.81 | 7,087,061.92 | 4,556,577.11 | 1,890,030.81 | 6,446,607.92 | -9.0% |
| 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 | 1,986,496.81 | 1,986,496.81 | 0.00 | 1,890,030.81 | 1,890,030.81 | -4.9% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | 9750 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | 9760 | | 120,351.00 | 0.00 | 120,351.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | 9780 | | 172,481.00 | 0.00 | 172,481.00 | 955,333.00 | 0.00 | 955,333.00 | 453.9% |
| Designated for 1% salary schedule increase 22.23 (3 year avg) | 0000 | 9780 | 172,481.00 | | 172,481.00 | | | 0.00 | |
| Designated for 1% salary schedule increase (3 year avg) | 0000 | 9780 | | | 0.00 | 172,481.00 | | 172,481.00 | |
| Designated for 22.23 Deficit Spending | 0000 | 9780 | | | 0.00 | 543,988.00 | | 543,988.00 | |
| Designated for 23.24 Deficit Spending | 0000 | 9780 | | | 0.00 | 238,864.00 | | 238,864.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | 9789 | | 915,950.73 | 0.00 | 915,950.73 | 922,380.99 | 0.00 | 922,380.99 | 0.7% |
| Unassigned/Unappropriated Amount | 9790 | | 3,889,282.38 | 0.00 | 3,889,282.38 | 2,676,363.12 | 0.00 | 2,676,363.12 | -31.2% |
| 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 | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 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) | |
| 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 | 5,100,565.11 | 1,986,496.81 | 7,087,061.92 | | | | |
| 9) TOTAL, ASSETS | | | 5,100,565.11 | 1,986,496.81 | 7,087,061.92 | | | | |
| 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) | | | 5,100,565.11 | 1,986,496.81 | 7,087,061.92 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 12,672,472.00 | 0.00 | 12,672,472.00 | 15,985,687.00 | 0.00 | 15,985,687.00 | 26.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 8,243,174.00 | 0.00 | 8,243,174.00 | 5,581,263.00 | 0.00 | 5,581,263.00 | -32.3% |
| 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 | 47,899.00 | 0.00 | 47,899.00 | 48,585.00 | 0.00 | 48,585.00 | 1.4% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 12,810,498.00 | 0.00 | 12,810,498.00 | 12,828,969.00 | 0.00 | 12,828,969.00 | 0.1% |
| Unsecured Roll Taxes | | 8042 | 535,198.00 | 0.00 | 535,198.00 | 568,193.00 | 0.00 | 568,193.00 | 6.2% |
| Prior Years' Taxes | | 8043 | (7,185.00) | 0.00 | (7,185.00) | (7,018.00) | 0.00 | (7,018.00) | -2.3% |
| Supplemental Taxes | | 8044 | 4,504,428.00 | 0.00 | 4,504,428.00 | 3,230,152.00 | 0.00 | 3,230,152.00 | -28.3% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (19,161,495.00) | 0.00 | (19,161,495.00) | (17,938,277.00) | 0.00 | (17,938,277.00) | -6.4% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,270,657.00 | 0.00 | 1,270,657.00 | 1,269,396.00 | 0.00 | 1,269,396.00 | -0.1% |
| 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 | | | 20,915,646.00 | 0.00 | 20,915,646.00 | 21,566,950.00 | 0.00 | 21,566,950.00 | 3.1% |
| 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 | 1,534,629.00 | 1,534,629.00 | 0.00 | 1,553,256.00 | 1,553,256.00 | 1.2% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 20,915,646.00 | 1,534,629.00 | 22,450,275.00 | 21,566,950.00 | 1,553,256.00 | 23,120,206.00 | 3.0% |
| 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 | 518,485.00 | 518,485.00 | 0.00 | 454,042.00 | 454,042.00 | -12.4% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 13,934.00 | 13,934.00 | 0.00 | 12,243.00 | 12,243.00 | -12.1% |
| 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% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 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) | |
| 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 | | 203,794.00 | 203,794.00 | | 163,241.00 | 163,241.00 | -19.9% |
| 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 | | 57,832.00 | 57,832.00 | | 38,538.00 | 38,538.00 | -33.4% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 71,039.00 | 71,039.00 | | 49,374.00 | 49,374.00 | -30.5% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 26,925.00 | 26,925.00 | | 10,899.00 | 10,899.00 | -59.5% |
| 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 | 1,866,291.00 | 1,866,291.00 | 0.00 | 1,252,331.00 | 1,252,331.00 | -32.9% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 2,758,300.00 | 2,758,300.00 | 0.00 | 1,980,668.00 | 1,980,668.00 | -28.2% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 74,222.00 | 0.00 | 74,222.00 | 72,050.00 | 0.00 | 72,050.00 | -2.9% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 340,676.00 | 133,456.00 | 474,132.00 | 330,564.00 | 131,820.00 | 462,384.00 | -2.5% |
| 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 | | | | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 142,814.00 | 142,814.00 | 0.00 | 142,814.00 | 142,814.00 | 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 | | 5,000.00 | 5,000.00 | | 6,000.00 | 6,000.00 | 20.0% |
| 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% |
| All Other State Revenue | All Other | 8590 | 8,905.00 | 2,520,777.00 | 2,529,682.00 | 0.00 | 2,366,122.00 | 2,366,122.00 | -6.5% |
| TOTAL, OTHER STATE REVENUE | | | 423,803.00 | 2,802,047.00 | 3,225,850.00 | 402,614.00 | 2,646,756.00 | 3,049,370.00 | -5.5% |
| 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 | 635,034.00 | 635,034.00 | 0.00 | 611,043.00 | 611,043.00 | -3.8% |
| 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 | 130,000.00 | 130,000.00 | 0.00 | 135,000.00 | 135,000.00 | 3.8% |
| 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% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 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) | |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 429,351.00 | 0.00 | 429,351.00 | 441,958.00 | 0.00 | 441,958.00 | 2.9% |
| Interest | | 8660 | 80,000.00 | 0.00 | 80,000.00 | 80,000.00 | 0.00 | 80,000.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 91,943.00 | 757,040.00 | 848,983.00 | 91,943.00 | 500,000.00 | 591,943.00 | -30.3% |
| 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 | | | 601,294.00 | 1,522,074.00 | 2,123,368.00 | 613,901.00 | 1,246,043.00 | 1,859,944.00 | -12.4% |
| TOTAL, REVENUES | | | 21,940,743.00 | 8,617,050.00 | 30,557,793.00 | 22,583,465.00 | 7,426,723.00 | 30,010,188.00 | -1.8% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 7,927,749.00 | 1,986,292.00 | 9,914,041.00 | 7,870,299.00 | 2,066,055.00 | 9,936,354.00 | 0.2% |
| Certificated Pupil Support Salaries | | 1200 | 703,049.00 | 75,746.00 | 778,795.00 | 755,288.00 | 69,085.00 | 824,373.00 | 5.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,151,996.00 | 513,329.00 | 1,665,325.00 | 1,280,203.00 | 293,685.00 | 1,573,888.00 | -5.5% |
| Other Certificated Salaries | | 1900 | 158,022.00 | 616,224.00 | 774,246.00 | 102,282.00 | 717,764.00 | 820,046.00 | 5.9% |
| TOTAL, CERTIFICATED SALARIES | | | 9,940,816.00 | 3,191,591.00 | 13,132,407.00 | 10,008,072.00 | 3,146,589.00 | 13,154,661.00 | 0.2% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 220,756.00 | 449,784.00 | 670,540.00 | 217,601.00 | 822,286.00 | 1,039,887.00 | 55.1% |
| Classified Support Salaries | | 2200 | 636,567.00 | 464,809.00 | 1,101,376.00 | 559,009.00 | 370,216.00 | 929,225.00 | -15.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 456,938.00 | 156,997.00 | 613,935.00 | 612,752.00 | 154,772.00 | 767,524.00 | 25.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,172,727.00 | 42,000.00 | 1,214,727.00 | 1,036,751.00 | 0.00 | 1,036,751.00 | -14.7% |
| Other Classified Salaries | | 2900 | 20,250.00 | 255,440.00 | 275,690.00 | 27,000.00 | 293,091.00 | 320,091.00 | 16.1% |
| TOTAL, CLASSIFIED SALARIES | | | 2,507,238.00 | 1,369,030.00 | 3,876,268.00 | 2,453,113.00 | 1,640,365.00 | 4,093,478.00 | 5.6% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 1,729,116.00 | 1,854,960.00 | 3,584,076.00 | 1,980,286.00 | 1,957,565.00 | 3,937,851.00 | 9.9% |
| PERS | | 3201-3202 | 537,369.00 | 297,227.00 | 834,596.00 | 584,183.00 | 443,134.00 | 1,027,317.00 | 23.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 329,427.00 | 152,643.00 | 482,070.00 | 326,150.00 | 181,456.00 | 507,606.00 | 5.3% |
| Health and Welfare Benefits | | 3401-3402 | 943,236.00 | 324,134.00 | 1,267,370.00 | 962,706.00 | 515,389.00 | 1,478,095.00 | 16.6% |
| Unemployment Insurance | | 3501-3502 | 63,768.00 | 22,290.00 | 86,058.00 | 63,186.00 | 23,241.00 | 86,427.00 | 0.4% |
| Workers' Compensation | | 3601-3602 | 373,596.00 | 130,029.00 | 503,625.00 | 401,272.00 | 146,432.00 | 547,704.00 | 8.8% |
| OPEB, Allocated | | 3701-3702 | 336,361.00 | 0.00 | 336,361.00 | 341,000.00 | 0.00 | 341,000.00 | 1.4% |
| 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 | | | 4,313,437.00 | 2,781,847.00 | 7,095,284.00 | 4,659,347.00 | 3,267,781.00 | 7,927,128.00 | 11.7% |
| 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 | 172,037.00 | 478,025.00 | 650,062.00 | 210,287.00 | 447,537.00 | 657,824.00 | 1.2% |
| Noncapitalized Equipment | | 4400 | 98,697.00 | 29,680.00 | 128,377.00 | 70,000.00 | 0.00 | 70,000.00 | -45.5% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 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) | |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 270,734.00 | 507,705.00 | 778,439.00 | 280,287.00 | 447,537.00 | 727,824.00 | -6.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 1,224,821.00 | 1,224,821.00 | 0.00 | 925,972.00 | 925,972.00 | -24.4% |
| Travel and Conferences | | 5200 | 23,945.00 | 7,714.00 | 31,659.00 | 26,050.00 | 389,480.00 | 415,530.00 | 1,212.5% |
| Dues and Memberships | | 5300 | 14,300.00 | 1,700.00 | 16,000.00 | 15,300.00 | 1,700.00 | 17,000.00 | 6.3% |
| Insurance | | 5400 - 5450 | 230,254.00 | 1,000.00 | 231,254.00 | 318,001.00 | 1,000.00 | 319,001.00 | 37.9% |
| Operations and Housekeeping Services | | 5500 | 413,651.00 | 0.00 | 413,651.00 | 418,000.00 | 0.00 | 418,000.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 705,008.00 | 2,456,874.00 | 3,161,882.00 | 743,158.00 | 1,544,811.00 | 2,287,969.00 | -27.6% |
| Communications | | 5900 | 124,470.00 | 25,079.00 | 149,549.00 | 135,800.00 | 0.00 | 135,800.00 | -9.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,511,628.00 | 3,717,188.00 | 5,228,816.00 | 1,656,309.00 | 2,862,963.00 | 4,519,272.00 | -13.6% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 7,807.00 | 7,807.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 7,807.00 | 7,807.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 11,500.00 | 404,648.00 | 416,148.00 | 11,500.00 | 315,648.00 | 327,148.00 | -21.4% |
| 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 Transfers | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 1,400.00 | 0.00 | 1,400.00 | 1,400.00 | 0.00 | 1,400.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 29,122.00 | 0.00 | 29,122.00 | 29,122.00 | 0.00 | 29,122.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 42,022.00 | 404,648.00 | 446,670.00 | 42,022.00 | 315,648.00 | 357,670.00 | -19.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (26,046.00) | 26,046.00 | 0.00 | (75,190.00) | 75,190.00 | 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 | | | (60,046.00) | 26,046.00 | (34,000.00) | (109,190.00) | 75,190.00 | (34,000.00) | 0.0% |
| TOTAL, EXPENDITURES | | | 18,525,829.00 | 12,005,862.00 | 30,531,691.00 | 18,989,960.00 | 11,756,073.00 | 30,746,033.00 | 0.7% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 208,476.00 | 0.00 | 208,476.00 | 95,391.00 | 0.00 | 95,391.00 | -54.2% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 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) | |
| 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 | 1,886.00 | 1,886.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 208,476.00 | 1,886.00 | 210,362.00 | 95,391.00 | 0.00 | 95,391.00 | -54.7% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 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 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 | (3,874,012.00) | 3,874,012.00 | 0.00 | (4,232,884.00) | 4,232,884.00 | 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 | | | (3,874,012.00) | 3,874,012.00 | 0.00 | (4,232,884.00) | 4,232,884.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (3,665,536.00) | 3,875,898.00 | 210,362.00 | (4,137,493.00) | 4,232,884.00 | 95,391.00 | -54.7% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 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 | 20,915,646.00 | 1,534,629.00 | 22,450,275.00 | 21,566,950.00 | 1,553,256.00 | 23,120,206.00 | 3.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 2,758,300.00 | 2,758,300.00 | 0.00 | 1,980,668.00 | 1,980,668.00 | -28.2% |
| 3) Other State Revenue | | 8300-8599 | 423,803.00 | 2,802,047.00 | 3,225,850.00 | 402,614.00 | 2,646,756.00 | 3,049,370.00 | -5.5% |
| 4) Other Local Revenue | | 8600-8799 | 601,294.00 | 1,522,074.00 | 2,123,368.00 | 613,901.00 | 1,246,043.00 | 1,859,944.00 | -12.4% |
| 5) TOTAL, REVENUES | | | 21,940,743.00 | 8,617,050.00 | 30,557,793.00 | 22,583,465.00 | 7,426,723.00 | 30,010,188.00 | -1.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 11,132,892.00 | 7,511,052.00 | 18,643,944.00 | 11,282,020.00 | 7,598,511.00 | 18,880,531.00 | 1.3% |
| 2) Instruction - Related Services | 2000-2999 | | 1,991,654.00 | 972,083.00 | 2,963,737.00 | 2,028,493.00 | 707,878.00 | 2,736,371.00 | -7.7% |
| 3) Pupil Services | 3000-3999 | | 1,049,796.00 | 1,898,950.00 | 2,948,746.00 | 1,150,605.00 | 1,990,334.00 | 3,140,939.00 | 6.5% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 175,314.00 | 175,314.00 | 0.00 | 136,024.00 | 136,024.00 | -22.4% |
| 5) Community Services | 5000-5999 | | 89,837.00 | 0.00 | 89,837.00 | 93,000.00 | 0.00 | 93,000.00 | 3.5% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 2,677,890.00 | 52,794.00 | 2,730,684.00 | 2,931,025.00 | 105,190.00 | 3,036,215.00 | 11.2% |
| 8) Plant Services | 8000-8999 | | 1,541,738.00 | 991,021.00 | 2,532,759.00 | 1,462,795.00 | 902,488.00 | 2,365,283.00 | -6.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 42,022.00 | 404,648.00 | 446,670.00 | 42,022.00 | 315,648.00 | 357,670.00 | -19.9% |
| 10) TOTAL, EXPENDITURES | | | 18,525,829.00 | 12,005,862.00 | 30,531,691.00 | 18,989,960.00 | 11,756,073.00 | 30,746,033.00 | 0.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,414,914.00 | (3,388,812.00) | 26,102.00 | 3,593,505.00 | (4,329,350.00) | (735,845.00) | -2,919.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | 8900-8929 | | 208,476.00 | 1,886.00 | 210,362.00 | 95,391.00 | 0.00 | 95,391.00 | -54.7% |
| b) Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | | (3,874,012.00) | 3,874,012.00 | 0.00 | (4,232,884.00) | 4,232,884.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,665,536.00) | 3,875,898.00 | 210,362.00 | (4,137,493.00) | 4,232,884.00 | 95,391.00 | -54.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (250,622.00) | 487,086.00 | 236,464.00 | (543,988.00) | (96,466.00) | (640,454.00) | -370.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | | 5,351,187.11 | 1,499,410.81 | 6,850,597.92 | 5,100,565.11 | 1,986,496.81 | 7,087,061.92 | 3.5% |
| 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) | | | 5,351,187.11 | 1,499,410.81 | 6,850,597.92 | 5,100,565.11 | 1,986,496.81 | 7,087,061.92 | 3.5% |
| d) Other Restatements | 9795 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,351,187.11 | 1,499,410.81 | 6,850,597.92 | 5,100,565.11 | 1,986,496.81 | 7,087,061.92 | 3.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,100,565.11 | 1,986,496.81 | 7,087,061.92 | 4,556,577.11 | 1,890,030.81 | 6,446,607.92 | -9.0% |
| 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 | 1,986,496.81 | 1,986,496.81 | 0.00 | 1,890,030.81 | 1,890,030.81 | -4.9% |
| 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 | | 120,351.00 | 0.00 | 120,351.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | 9780 | | 172,481.00 | 0.00 | 172,481.00 | 955,333.00 | 0.00 | 955,333.00 | 453.9% |
| Designated for 1% salary schedule increase 22.23 (3 year avg) | 0000 | 9780 | 172,481.00 | | 172,481.00 | | | 0.00 | |
| Designated for 1% salary schedule increase (3 year avg) | 0000 | 9780 | | | 0.00 | 172,481.00 | | 172,481.00 | |
| Designated for 22.23 Deficit Spending | 0000 | 9780 | | | 0.00 | 543,988.00 | | 543,988.00 | |
| Designated for 23.24 Deficit Spending | 0000 | 9780 | | | 0.00 | 238,864.00 | | 238,864.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | 9789 | | 915,950.73 | 0.00 | 915,950.73 | 922,380.99 | 0.00 | 922,380.99 | 0.7% |
| Unassigned/Unappropriated Amount | 9790 | | 3,889,282.38 | 0.00 | 3,889,282.38 | 2,676,363.12 | 0.00 | 2,676,363.12 | -31.2% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|--|------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 437,626.00 | 437,626.00 |
| 3213 | Elementary and Secondary School Emergency Relief III (ESSER III) Fund | 418,812.00 | 418,812.00 |
| 3214 | Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss | 221,368.00 | 221,368.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 427,282.00 | 427,282.00 |
| 6300 | Lottery: Instructional Materials | .47 | .47 |
| 6546 | Mental Health-Related Services | .30 | .30 |
| 7311 | Classified School Employee Professional Development Block Grant | 10,532.00 | 10,532.00 |
| 7422 | In-Person Instruction (IPI) Grant | 177,790.00 | 0.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 154,971.00 | 154,971.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 138,115.00 | 140,576.00 |
| 7510 | Low-Performing Students Block Grant | .04 | .04 |
| 9010 | Other Restricted Local | 0.00 | 78,863.00 |
| Total, Restricted Balance | | 1,986,496.81 | 1,890,030.81 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,329,637.00 | 1,189,728.00 | -10.5% |
| 3) Other State Revenue | | 8300-8599 | 85,526.00 | 78,601.00 | -8.1% |
| 4) Other Local Revenue | | 8600-8799 | 2,331.00 | 1,500.00 | -35.6% |
| 5) TOTAL, REVENUES | | | 1,417,494.00 | 1,269,829.00 | -10.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 372,471.00 | 435,380.00 | 16.9% |
| 3) Employee Benefits | | 3000-3999 | 160,442.00 | 207,426.00 | 29.3% |
| 4) Books and Supplies | | 4000-4999 | 648,226.00 | 578,520.00 | -10.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 166,850.00 | 37,898.00 | -77.3% |
| 6) Capital Outlay | | 6000-6999 | 21,368.00 | 0.00 | -100.0% |
| 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 | | | 1,403,357.00 | 1,293,224.00 | -7.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 14,137.00 | (23,395.00) | -265.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 14,137.00 | (23,395.00) | -265.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 322,519.24 | 336,656.24 | 4.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 322,519.24 | 336,656.24 | 4.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 322,519.24 | 336,656.24 | 4.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 336,656.24 | 313,261.24 | -6.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 336,656.24 | 313,261.24 | -6.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | 336,656.24 | | |
| 9) TOTAL, ASSETS | | | 336,656.24 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G9 + H2) - (I6 + J2) | | | 336,656.24 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 1,329,637.00 | 1,189,728.00 | -10.5% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,329,637.00 | 1,189,728.00 | -10.5% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 85,526.00 | 78,601.00 | -8.1% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 85,526.00 | 78,601.00 | -8.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,500.00 | 1,500.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 831.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,331.00 | 1,500.00 | -35.6% |
| TOTAL, REVENUES | | | 1,417,494.00 | 1,269,829.00 | -10.4% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 240,422.00 | 270,089.00 | 12.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 118,387.00 | 153,262.00 | 29.5% |
| Clerical, Technical and Office Salaries | | 2400 | 13,662.00 | 12,029.00 | -12.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, CLASSIFIED SALARIES | | | 372,471.00 | 435,380.00 | 16.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 82,627.00 | 113,567.00 | 37.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 28,494.00 | 34,719.00 | 21.8% |
| Health and Welfare Benefits | | 3401-3402 | 36,195.00 | 42,577.00 | 17.6% |
| Unemployment Insurance | | 3501-3502 | 1,862.00 | 2,152.00 | 15.6% |
| Workers' Compensation | | 3601-3602 | 11,264.00 | 14,411.00 | 27.9% |
| 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 | | | 160,442.00 | 207,426.00 | 29.3% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 16,356.00 | 10,000.00 | -38.9% |
| Noncapitalized Equipment | | 4400 | 50,000.00 | 15,000.00 | -70.0% |
| Food | | 4700 | 581,870.00 | 553,520.00 | -4.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 648,226.00 | 578,520.00 | -10.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,400.00 | 1,400.00 | 0.0% |
| Dues and Memberships | | 5300 | 450.00 | 450.00 | 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 | 165,000.00 | 36,048.00 | -78.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 166,850.00 | 37,898.00 | -77.3% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 21,368.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 21,368.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 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 | | | 1,403,357.00 | 1,293,224.00 | -7.8% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,329,637.00 | 1,189,728.00 | -10.5% |
| 3) Other State Revenue | | 8300-8599 | 85,526.00 | 78,601.00 | -8.1% |
| 4) Other Local Revenue | | 8600-8799 | 2,331.00 | 1,500.00 | -35.6% |
| 5) TOTAL, REVENUES | | | 1,417,494.00 | 1,269,829.00 | -10.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 1,369,357.00 | 1,252,322.00 | -8.5% |
| 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 | | 0.00 | 6,902.00 | New |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,403,357.00 | 1,293,224.00 | -7.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 14,137.00 | (23,395.00) | -265.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 14,137.00 | (23,395.00) | -265.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 322,519.24 | 336,656.24 | 4.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 322,519.24 | 336,656.24 | 4.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 322,519.24 | 336,656.24 | 4.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 336,656.24 | 313,261.24 | -6.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 336,656.24 | 313,261.24 | -6.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|--|------------------------------|-------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 300,983.51 | 263,965.51 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 35,672.73 | 49,295.73 |
| Total, Restricted Balance | | 336,656.24 | 313,261.24 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,400.00 | 6,400.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 6,400.00 | 6,400.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 6,400.00 | 6,400.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 113,085.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (113,085.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (106,685.00) | 6,400.00 | -106.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 640,825.14 | 534,140.14 | -16.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 640,825.14 | 534,140.14 | -16.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 640,825.14 | 534,140.14 | -16.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 534,140.14 | 540,540.14 | 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 534,140.14 | 540,540.14 | 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% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | 534,140.14 | | |
| 9) TOTAL, ASSETS | | | 534,140.14 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G9 + H2) - (I6 + J2) | | | 534,140.14 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,400.00 | 6,400.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,400.00 | 6,400.00 | 0.0% |
| TOTAL, REVENUES | | | 6,400.00 | 6,400.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 113,085.00 | 0.00 | -100.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 113,085.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (113,085.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,400.00 | 6,400.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 6,400.00 | 6,400.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 6,400.00 | 6,400.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 113,085.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (113,085.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (106,685.00) | 6,400.00 | -106.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 640,825.14 | 534,140.14 | -16.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 640,825.14 | 534,140.14 | -16.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 640,825.14 | 534,140.14 | -16.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 534,140.14 | 540,540.14 | 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 | | | | | |
| 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 | 534,140.14 | 540,540.14 | 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% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 500.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 500.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 500.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,886.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,886.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,386.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 51,892.84 | 50,506.84 | -2.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 51,892.84 | 50,506.84 | -2.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 51,892.84 | 50,506.84 | -2.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 50,506.84 | 50,506.84 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 50,506.84 | 50,506.84 | 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% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

2022-23 Budget, July 1
 Foundation Special Revenue Fund
 Expenditures by Object

4168973000000
 Form 19
 D8BZ84Z5B2(2022-23)

Millbrae Elementary
 San Mateo County

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | 50,506.84 | | |
| 9) TOTAL, ASSETS | | | 50,506.84 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G9 + H2) - (I6 + J2) | | | 50,506.84 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 500.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 500.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 500.00 | 0.00 | -100.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 1,886.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,886.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| (- b + c - d + e) | | | (1,886.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 500.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 500.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 500.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,886.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,886.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,386.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 51,892.84 | 50,506.84 | -2.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 51,892.84 | 50,506.84 | -2.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 51,892.84 | 50,506.84 | -2.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 50,506.84 | 50,506.84 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 50,506.84 | 50,506.84 | 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% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 50,506.84 | 50,506.84 |
| Total, Restricted Balance | | 50,506.84 | 50,506.84 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 20,000.00 | 20,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 20,000.00 | 20,000.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 20,000.00 | 20,000.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 20,000.00 | 20,000.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,097,922.67 | 2,117,922.67 | 1.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,097,922.67 | 2,117,922.67 | 1.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,097,922.67 | 2,117,922.67 | 1.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,117,922.67 | 2,137,922.67 | 0.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 190,356.75 | 210,356.75 | 10.5% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | 2,117,922.67 | | |
| 9) TOTAL, ASSETS | | | 2,117,922.67 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G9 + H2) - (I6 + J2) | | | 2,117,922.67 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 20,000.00 | 20,000.00 | 0.0% |
| TOTAL, REVENUES | | | 20,000.00 | 20,000.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 20,000.00 | 20,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 20,000.00 | 20,000.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 20,000.00 | 20,000.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 20,000.00 | 20,000.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,097,922.67 | 2,117,922.67 | 1.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,097,922.67 | 2,117,922.67 | 1.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,097,922.67 | 2,117,922.67 | 1.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,117,922.67 | 2,137,922.67 | 0.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 190,356.75 | 210,356.75 | 10.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 1,927,565.92 | 1,927,565.92 |
| Total, Restricted Balance | | 1,927,565.92 | 1,927,565.92 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 66,000.00 | 66,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 66,000.00 | 66,000.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,500.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 8,500.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 57,500.00 | 66,000.00 | 14.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 57,500.00 | 66,000.00 | 14.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 842,834.65 | 900,334.65 | 6.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 842,834.65 | 900,334.65 | 6.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 842,834.65 | 900,334.65 | 6.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 900,334.65 | 966,334.65 | 7.3% |
| 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 | 846,686.43 | 906,686.43 | 7.1% |
| 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 | 53,648.22 | 59,648.22 | 11.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | 900,334.65 | | |
| 9) TOTAL, ASSETS | | | 900,334.65 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 900,334.65 | | |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 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 | 6,000.00 | 6,000.00 | 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 | 60,000.00 | 60,000.00 | 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 | | | 66,000.00 | 66,000.00 | 0.0% |
| TOTAL, REVENUES | | | 66,000.00 | 66,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,500.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 8,500.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 8,500.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from 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 Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 66,000.00 | 66,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 66,000.00 | 66,000.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 3,500.00 | 0.00 | -100.0% |
| 8) Plant Services | 8000-8999 | | 5,000.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,500.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 57,500.00 | 66,000.00 | 14.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 57,500.00 | 66,000.00 | 14.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 842,834.65 | 900,334.65 | 6.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 842,834.65 | 900,334.65 | 6.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 842,834.65 | 900,334.65 | 6.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 900,334.65 | 966,334.65 | 7.3% |
| 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 | 846,686.43 | 906,686.43 | 7.1% |
| 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 | 53,648.22 | 59,648.22 | 11.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 846,686.43 | 906,686.43 |
| Total, Restricted Balance | | 846,686.43 | 906,686.43 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 653,000.00 | 653,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 653,000.00 | 653,000.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 29,600.00 | 29,600.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 160,900.00 | 167,900.00 | 4.4% |
| 6) Capital Outlay | | 6000-6999 | 193,940.00 | 0.00 | -100.0% |
| 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 | | | 384,440.00 | 197,500.00 | -48.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 268,560.00 | 455,500.00 | 69.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 95,391.00 | 95,391.00 | 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 | | | (95,391.00) | (95,391.00) | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 173,169.00 | 360,109.00 | 108.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,338,280.52 | 13,511,449.52 | 1.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,338,280.52 | 13,511,449.52 | 1.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,338,280.52 | 13,511,449.52 | 1.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,511,449.52 | 13,871,558.52 | 2.7% |
| 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 | 2,015,808.73 | 2,330,808.73 | 15.6% |
| 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 | 11,495,640.79 | 11,540,749.79 | 0.4% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | 13,511,449.52 | | |
| 9) TOTAL, ASSETS | | | 13,511,449.52 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 13,511,449.52 | | |
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 315,000.00 | 315,000.00 | 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 | 158,000.00 | 158,000.00 | 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 | 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 | | | 653,000.00 | 653,000.00 | 0.0% |
| TOTAL, REVENUES | | | 653,000.00 | 653,000.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| OASDI/Medicare/Alternative Health and Welfare Benefits | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,000.00 | 6,000.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 23,600.00 | 23,600.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 29,600.00 | 29,600.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 17,900.00 | 17,900.00 | 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 | 143,000.00 | 150,000.00 | 4.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 160,900.00 | 167,900.00 | 4.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | (77,600.00) | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 271,540.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 193,940.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 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 | | | 384,440.00 | 197,500.00 | -48.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: Special Reserve Fund From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: Special Reserve Fund To: General Fund/CSSF | | 7612 | 95,391.00 | 95,391.00 | 0.0% |
| From: All Other Funds 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 | | | 95,391.00 | 95,391.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| SOURCES | | | | | |
| 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 Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (95,391.00) | (95,391.00) | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 653,000.00 | 653,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 653,000.00 | 653,000.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 324,440.00 | 137,500.00 | -57.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 60,000.00 | 60,000.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 384,440.00 | 197,500.00 | -48.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 268,560.00 | 455,500.00 | 69.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 95,391.00 | 95,391.00 | 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 | | | (95,391.00) | (95,391.00) | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 173,169.00 | 360,109.00 | 108.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,338,280.52 | 13,511,449.52 | 1.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,338,280.52 | 13,511,449.52 | 1.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,338,280.52 | 13,511,449.52 | 1.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,511,449.52 | 13,871,558.52 | 2.7% |
| 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 | 2,015,808.73 | 2,330,808.73 | 15.6% |
| 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 | 11,495,640.79 | 11,540,749.79 | 0.4% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 2,015,808.73 | 2,330,808.73 |
| Total, Restricted Balance | | 2,015,808.73 | 2,330,808.73 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,120,496.73 | 4,120,496.73 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,120,496.73 | 4,120,496.73 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,120,496.73 | 4,120,496.73 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,120,496.73 | 4,120,496.73 | 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 | 4,120,496.73 | 4,120,496.73 | 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% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: Bond Interest and Redemption Fund To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,120,496.73 | 4,120,496.73 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,120,496.73 | 4,120,496.73 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,120,496.73 | 4,120,496.73 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,120,496.73 | 4,120,496.73 | 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 | 4,120,496.73 | 4,120,496.73 | 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% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 4,120,496.73 | 4,120,496.73 |
| Total, Restricted Balance | | 4,120,496.73 | 4,120,496.73 |

| Description | 2021-22 Estimated Actuals | | | 2022-23 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 2,028.01 | 2,028.01 | 2,259.48 | 1,983.36 | 1,983.36 | 2,190.32 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | 0.00 | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 2,028.01 | 2,028.01 | 2,259.48 | 1,983.36 | 1,983.36 | 2,190.32 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 1.94 | 1.94 | 1.94 | 2.19 | 2.19 | 2.19 |
| c. Special Education-NPS/LCI | 0.00 | | | | | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 1.94 | 1.94 | 1.94 | 2.19 | 2.19 | 2.19 |

| Description | 2021-22 Estimated Actuals | | | 2022-23 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 2,029.95 | 2,029.95 | 2,261.42 | 1,985.55 | 1,985.55 | 2,192.51 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2021-22 Estimated Actuals | | | 2022-23 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | | | | | | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2021-22 Estimated Actuals | | | 2022-23 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)] d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)] | | | | | | |

| Description | 2021-22 Estimated Actuals | | | 2022-23 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 21,566,950.00 | -0.72% | 21,411,750.00 | -1.52% | 21,085,560.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 402,614.00 | -0.72% | 399,716.00 | -1.52% | 393,641.00 |
| 4. Other Local Revenues | 8600-8799 | 613,901.00 | 0.00% | 613,901.00 | 0.00% | 613,901.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 95,391.00 | 0.00% | 95,391.00 | 0.00% | 95,391.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (4,232,884.00) | -23.52% | (3,237,349.19) | 67.21% | (5,413,294.00) |
| 6. Total (Sum lines A1 thru A5c) | | 18,445,972.00 | 4.54% | 19,283,408.81 | -13.01% | 16,775,199.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 10,008,072.00 | | 10,310,315.00 |
| b. Step & Column Adjustment | | | | 202,163.00 | | 206,206.00 |
| c. Cost-of-Living Adjustment | | | | 100,080.00 | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 10,008,072.00 | 3.02% | 10,310,315.00 | 2.00% | 10,516,521.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,453,113.00 | | 2,526,706.00 |
| b. Step & Column Adjustment | | | | 49,062.00 | | 50,534.00 |
| c. Cost-of-Living Adjustment | | | | 24,531.00 | | |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,453,113.00 | 3.00% | 2,526,706.00 | 2.00% | 2,577,240.00 |
| 3. Employee Benefits | 3000-3999 | 4,659,347.00 | 2.05% | 4,755,014.00 | 0.63% | 4,785,014.00 |
| 4. Books and Supplies | 4000-4999 | 280,287.00 | 3.14% | 289,088.00 | 1.97% | 294,784.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,656,309.00 | 3.14% | 1,708,317.00 | 1.97% | 1,741,970.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 42,022.00 | 0.00% | 42,022.00 | 0.00% | 42,022.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (109,190.00) | 0.00% | (109,190.00) | -100.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 18,989,960.00 | 2.80% | 19,522,272.00 | 2.23% | 19,957,551.00 |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (543,988.00) | | (238,863.19) | | (3,182,352.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 5,100,565.11 | | 4,556,577.11 | | 4,317,713.92 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,556,577.11 | | 4,317,713.92 | | 1,135,361.92 |
| 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 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 955,333.00 | | 3,182,352.00 | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 922,380.99 | | 887,909.00 | | 913,538.00 |
| 2. Unassigned/Unappropriated | 9790 | 2,676,363.12 | | 244,952.92 | | 219,323.92 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,556,577.11 | | 4,317,713.92 | | 1,135,361.92 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 922,380.99 | | 887,909.00 | | 913,538.00 |
| c. Unassigned/Unappropriated | 9790 | 2,676,363.12 | | 244,952.92 | | 219,323.92 |
| (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 | | | 887,909.00 | | 913,538.00 |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 3,598,744.11 | | 2,020,770.92 | | 2,046,399.92 |

F. ASSUMPTIONS

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

Millbrae Elementary
San Mateo County

2022-23 Budget, July 1
Multiyear Projections - General Fund
Unrestricted

4168973000000
Form MYP
D8BZ84Z5B2(2022-23)

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| | | | | | | |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 1,553,256.00 | 5.38% | 1,636,821.00 | 0.00% | 1,636,821.00 |
| 2. Federal Revenues | 8100-8299 | 1,980,668.00 | -59.68% | 798,686.00 | 4.02% | 830,793.00 |
| 3. Other State Revenues | 8300-8599 | 2,646,756.00 | -30.38% | 1,842,673.00 | 4.02% | 1,916,748.00 |
| 4. Other Local Revenues | 8600-8799 | 1,246,043.00 | -46.30% | 669,163.00 | 4.02% | 696,063.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 4,232,884.00 | -23.52% | 3,237,349.19 | 67.21% | 5,413,294.00 |
| 6. Total (Sum lines A1 thru A5c) | | 11,659,607.00 | -29.80% | 8,184,692.19 | 28.21% | 10,493,719.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,146,589.00 | | 2,679,787.00 |
| b. Step & Column Adjustment | | | | 52,310.00 | | 53,595.00 |
| c. Cost-of-Living Adjustment | | | | 26,653.00 | | |
| d. Other Adjustments | | | | (545,765.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,146,589.00 | -14.84% | 2,679,787.00 | 2.00% | 2,733,382.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,640,365.00 | | 1,547,319.00 |
| b. Step & Column Adjustment | | | | 30,039.00 | | 30,946.00 |
| c. Cost-of-Living Adjustment | | | | 15,320.00 | | |
| d. Other Adjustments | | | | (138,405.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,640,365.00 | -5.67% | 1,547,319.00 | 2.00% | 1,578,265.00 |
| 3. Employee Benefits | 3000-3999 | 3,267,781.00 | -5.44% | 3,090,023.00 | 0.42% | 3,103,128.00 |
| 4. Books and Supplies | 4000-4999 | 447,537.00 | -60.65% | 176,099.00 | 1.97% | 179,568.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 2,862,963.00 | -14.76% | 2,440,253.00 | 1.97% | 2,488,326.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 315,648.00 | 3.14% | 325,559.00 | 1.97% | 331,972.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 75,190.00 | 3.14% | 77,550.00 | 1.97% | 79,078.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | (261,867.00) | | |
| 11. Total (Sum lines B1 thru B10) | | 11,756,073.00 | -14.30% | 10,074,723.00 | 4.16% | 10,493,719.00 |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (96,466.00) | | (1,890,030.81) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,986,496.81 | | 1,890,030.81 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,890,030.81 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,890,030.81 | | | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 1,890,030.81 | | 0.00 | | 0.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

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

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| B1d. restricted certificated reduction of 6 fTE's using 1 time eSSER funds. B2d. Benefits reflecting the salary reduction of the 6 fTE's . | | | | | | |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 23,120,206.00 | -0.31% | 23,048,571.00 | -1.42% | 22,722,381.00 |
| 2. Federal Revenues | 8100-8299 | 1,980,668.00 | -59.68% | 798,686.00 | 4.02% | 830,793.00 |
| 3. Other State Revenues | 8300-8599 | 3,049,370.00 | -26.46% | 2,242,389.00 | 3.03% | 2,310,389.00 |
| 4. Other Local Revenues | 8600-8799 | 1,859,944.00 | -31.02% | 1,283,064.00 | 2.10% | 1,309,964.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 95,391.00 | 0.00% | 95,391.00 | 0.00% | 95,391.00 |
| 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) | | 30,105,579.00 | -8.76% | 27,468,101.00 | -0.73% | 27,268,918.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 13,154,661.00 | | 12,990,102.00 |
| b. Step & Column Adjustment | | | | 254,473.00 | | 259,801.00 |
| c. Cost-of-Living Adjustment | | | | 126,733.00 | | 0.00 |
| d. Other Adjustments | | | | (545,765.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 13,154,661.00 | -1.25% | 12,990,102.00 | 2.00% | 13,249,903.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,093,478.00 | | 4,074,025.00 |
| b. Step & Column Adjustment | | | | 79,101.00 | | 81,480.00 |
| c. Cost-of-Living Adjustment | | | | 39,851.00 | | 0.00 |
| d. Other Adjustments | | | | (138,405.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,093,478.00 | -0.48% | 4,074,025.00 | 2.00% | 4,155,505.00 |
| 3. Employee Benefits | 3000-3999 | 7,927,128.00 | -1.04% | 7,845,037.00 | 0.55% | 7,888,142.00 |
| 4. Books and Supplies | 4000-4999 | 727,824.00 | -36.09% | 465,187.00 | 1.97% | 474,352.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,519,272.00 | -8.20% | 4,148,570.00 | 1.97% | 4,230,296.00 |
| 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 | 357,670.00 | 2.77% | 367,581.00 | 1.74% | 373,994.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (34,000.00) | -6.94% | (31,640.00) | -349.93% | 79,078.00 |
| 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 | | | | (261,867.00) | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 30,746,033.00 | -3.74% | 29,596,995.00 | 2.89% | 30,451,270.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Line A6 minus line B11) | | (640,454.00) | | (2,128,894.00) | | (3,182,352.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 7,087,061.92 | | 6,446,607.92 | | 4,317,713.92 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,446,607.92 | | 4,317,713.92 | | 1,135,361.92 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 2,500.00 | | 2,500.00 | | 2,500.00 |
| b. Restricted | 9740 | 1,890,030.81 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 955,333.00 | | 3,182,352.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 922,380.99 | | 887,909.00 | | 913,538.00 |
| 2. Unassigned/Unappropriated | 9790 | 2,676,363.12 | | 244,952.92 | | 219,323.92 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,446,607.92 | | 4,317,713.92 | | 1,135,361.92 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 922,380.99 | | 887,909.00 | | 913,538.00 |
| c. Unassigned/Unappropriated | 9790 | 2,676,363.12 | | 244,952.92 | | 219,323.92 |
| 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 | | 887,909.00 | | 913,538.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 3,598,744.11 | | 2,020,770.92 | | 2,046,399.92 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 11.70% | | 6.83% | | 6.72% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 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): <hr/> | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, 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) | | 1,983.36 | | 1,948.24 | | 1,983.56 |
| 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) | | 30,746,033.00 | | 29,596,995.00 | | 30,451,270.00 |
| 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) | | 30,746,033.00 | | 29,596,995.00 | | 30,451,270.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3.00% | | 3.00% | | 3.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 922,380.99 | | 887,909.85 | | 913,538.10 |
| 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) | | 922,380.99 | | 887,909.85 | | 913,538.10 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

SAN MATEO COUNTY OFFICE OF EDUCATION
Actual_vs_Projected_Cash_Flow_Edu3
Final Cash Flow - Year 2

| D13 Estimates through Month of | | Beginning Balance (Ref Only) | July | August | September | October | November | December | January | February | March | April | May | June | Accruals | Projected FY | Year 2 Budget |
|--------------------------------------|-----------|------------------------------|----------------|--------------|---------------|---------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------------|----------------|---------------|
| A. BEGINNING CASH | | 9110 | 3,163,255.50 | 5,757,534.82 | 8,133,099.08 | 10,323,536.59 | 11,277,850.60 | 8,701,256.42 | 9,124,562.55 | 8,219,635.89 | 7,363,852.94 | 7,043,201.79 | 7,360,070.00 | 6,642,878.28 | | 3,163,255.50 | |
| B. RECEIPTS | | | | | | | | | | | | | | | | | |
| Revenue Limit Sources | | | | | | | | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 3,235,042.50 | 3,235,042.50 | 3,235,042.50 | 3,235,042.50 | - | - | 1,294,017.00 | 1,466,552.60 | 1,466,552.60 | 1,466,552.60 | 1,466,552.60 | 1,466,552.60 | - | 21,566,950.00 | 21,566,950.00 |
| Property Taxes | 8020-8079 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous Funds | 8080-8099 | | - | - | - | - | - | 682,785.58 | - | - | - | 708,599.29 | 6,545.53 | - | 155,325.60 | 1,553,256.00 | 1,553,256.00 |
| Federal Revenue | 8100-8299 | | - | 64,145.13 | 88,694.60 | 29,951.89 | 20,252.08 | 92,361.34 | 50,798.70 | 363,439.49 | (5,586.25) | 57,037.64 | 2,749.67 | 79,797.97 | 1,137,025.76 | 1,980,668.00 | 1,980,668.00 |
| Other State Revenue | 8300-8599 | | - | - | 301,195.76 | - | (422,657.15) | 1,004,103.66 | 76,074.37 | 57,361.68 | 194,921.15 | 182,533.81 | 124,560.84 | 1,249,403.51 | 281,872.37 | 3,049,370.00 | 3,049,370.00 |
| Other Local Revenue | 8600-8799 | | 26,166.48 | 41,237.50 | 621,530.82 | 116,248.44 | 45,436.77 | 459,910.19 | 122,943.98 | 49,612.18 | 81,577.79 | 180,565.24 | 903,232.59 | (788,517.99) | - | 1,859,944.00 | 1,859,944.00 |
| Interfund Transfers In | 8910-8929 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All Other Financing Sources | 8930-8979 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RECEIPTS | | | 3,261,208.98 | 3,340,425.13 | 4,246,463.67 | 3,381,242.83 | (356,968.31) | 2,239,160.77 | 1,543,834.05 | 1,936,965.95 | 1,737,465.29 | 2,595,288.59 | 2,503,641.23 | 2,007,236.09 | 1,574,223.73 | 30,010,188.00 | 30,010,188.00 |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 36,935.82 | 236,106.60 | 1,240,704.95 | 1,221,133.28 | 1,241,935.32 | 1,261,199.51 | 1,161,480.30 | 1,447,640.22 | 1,176,406.97 | 1,174,302.66 | 1,262,355.55 | 1,675,490.25 | 18,969.59 | 13,154,661.00 | 13,154,661.00 |
| Classified Salaries | 2000-2999 | | 168,258.85 | 230,734.09 | 300,064.34 | 294,546.62 | 313,941.97 | 263,786.47 | 274,393.35 | 531,658.53 | 280,543.77 | 292,543.38 | 547,647.79 | 568,090.50 | 27,268.36 | 4,093,478.00 | 4,093,478.00 |
| Employee Benefits | 3000-3999 | | 102,128.14 | 216,467.30 | 553,083.17 | 519,829.06 | 541,002.65 | 557,675.72 | 510,658.52 | 610,451.42 | 517,359.65 | 544,470.98 | 650,065.14 | 2,599,634.01 | 4,302.25 | 7,927,128.00 | 7,927,128.00 |
| Books and Supplies | 4000-4999 | | 2,085.41 | 8,375.74 | 138,917.84 | 68,472.87 | 72,970.85 | 16,502.82 | 25,566.16 | 27,523.93 | 21,774.19 | 32,318.29 | 147,355.12 | 118,089.45 | 47,871.33 | 727,824.00 | 727,824.00 |
| Services | 5000-5999 | | 100,678.34 | 270,135.56 | 254,560.45 | 242,519.94 | 147,570.57 | 187,078.46 | 403,899.36 | 273,270.29 | 472,499.91 | 232,580.56 | 609,286.16 | 965,722.52 | 359,469.89 | 4,519,272.00 | 4,519,272.00 |
| Capital Outlay | 6000-6599 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Outgo | 7000-7499 | | 4,991.00 | 2,204.52 | (581.97) | 7,584.52 | 2,204.52 | 29,611.65 | 72,763.03 | 2,204.52 | 89,531.96 | 2,204.52 | 4,123.20 | 138,042.08 | 2,786.48 | 357,670.00 | 357,670.00 |
| Interfund Transfers Out | 7600-7629 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All Other Financing Sources | 7630-7690 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL DISBURSEMENTS | | | 415,077.55 | 964,023.79 | 2,486,748.78 | 2,354,086.27 | 2,319,625.88 | 2,315,854.63 | 2,448,760.72 | 2,892,748.90 | 2,558,116.44 | 2,278,420.37 | 3,220,832.95 | 6,065,068.82 | 460,667.90 | 30,780,033.00 | 30,780,033.00 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | | | | | | | | | | |
| Assets | | | | | | | | | | | | | | | | | |
| Cash Not in Treasury | 9111-9199 | | 2,500.00 | - | - | - | - | - | - | - | - | - | - | - | - | 2,500.00 | - |
| Accounts Receivable | 9200-9299 | | 1,907,724.10 | 50,000.00 | 152,001.48 | 505,722.62 | 100,000.00 | 500,000.00 | - | 100,000.00 | 500,000.00 | - | - | (0.00) | (1,574,223.73) | - | - |
| Due From Other Funds | 9310 | | (140,832.21) | - | - | - | - | - | - | - | - | - | - | - | - | (140,832.21) | - |
| Stores | 9320 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid Expenditures | 9330 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Current Assets | 9340 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Outflow of Resources | 9490 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SUBTOTAL ASSETS | | | 1,769,391.89 | 50,000.00 | 152,001.48 | 505,722.62 | 100,000.00 | 500,000.00 | - | 100,000.00 | 500,000.00 | - | - | (0.00) | (1,574,223.73) | (138,332.21) | - |
| Liabilities | | | | | | | | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | (602,533.22) | 301,852.11 | 152,838.56 | 75,000.00 | 72,842.55 | - | - | - | - | - | - | - | (460,667.90) | 0.00 | - |
| Due to Other Funds | 9610 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Current Loans | 9640 | | 7,011,806.67 | - | - | - | - | - | - | - | - | - | - | - | - | 7,011,806.67 | - |
| Deferred Revenue | 9650 | | 697,435.88 | - | - | - | - | - | - | - | - | - | - | - | - | 697,435.88 | - |
| Deferred Inflows of Resources | 9690 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SUBTOTAL LIABILITIES | | | 7,106,709.33 | 301,852.11 | 152,838.56 | 75,000.00 | 72,842.55 | - | - | - | - | - | - | - | (460,667.90) | 7,709,242.55 | - |
| Non-Operating | | | | | | | | | | | | | | | | | |
| Suspense Clearing | 9910 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL BALANCE SHEET TRANSACTIONS | | | (5,337,317.44) | (251,852.11) | (837.08) | 430,722.62 | (72,842.55) | 100,000.00 | 500,000.00 | - | 100,000.00 | 500,000.00 | - | (0.00) | (1,113,555.83) | (7,847,574.76) | - |
| E. NET INCREASE/DECREASE (B - C + D) | | | 2,594,279.32 | 2,375,564.26 | 2,190,437.51 | 954,314.01 | (2,576,594.18) | 423,306.14 | (904,926.67) | (855,782.95) | (320,651.15) | 316,868.21 | (717,191.72) | (4,057,832.73) | - | (769,845.00) | (769,845.00) |
| F. ENDING CASH (A + E) | | | 5,757,534.82 | 8,133,099.08 | 10,323,536.59 | 11,277,850.60 | 8,701,256.42 | 9,124,562.55 | 8,219,635.89 | 7,363,852.94 | 7,043,201.79 | 7,360,070.00 | 6,642,878.28 | 2,585,045.55 | | 2,393,410.50 | |
| G. ENDING CASH, PLUS ACCRUALS | | | | | | | | | | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--|--------------------|--|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (34,000.00) | | | | |
| Other Sources/Uses Detail | | | | | 95,391.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| 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 | | | | | 0.00 | 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 | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900- 8929 | Interfund Transfers Out 7600- 7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--|--------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| 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 | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900- 8929 | Interfund Transfers Out 7600- 7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--|--------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| 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 | 95,391.00 | | |
| 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 | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--|--------------------|--|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 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 | | | | | | | | |

Millbrae Elementary
San Mateo County

2022-23 Budget, July 1
Summary of Interfund Activities - Budget

4168973000000
Form SIAB
D8BZ84Z5B2(2022-23)

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900- 8929 | Interfund Transfers Out 7600- 7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---------------------|--|--------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 34,000.00 | (34,000.00) | 95,391.00 | 95,391.00 | | |

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):

| |
|---|
| 1,983.36 |
| District's ADA Standard Percentage Level: 1.0% |

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 (2019-20) | District Regular | 2,301 | 2,301 | |
| | Charter School | | | |
| | Total ADA | 2,301 | 2,301 | N/A |
| Second Prior Year (2020-21) | District Regular | 2,265 | 2,264 | |
| | Charter School | | | |
| | Total ADA | 2,265 | 2,264 | 0.1% |
| First Prior Year (2021-22) | District Regular | 2,266 | 2,259 | |
| | Charter School | | 0 | |
| | Total ADA | 2,266 | 2,259 | 0.3% |
| Budget Year (2022-23) | District Regular | 2,190 | | |
| | Charter School | 0 | | |
| | Total ADA | 2,190 | | |

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):

1,983.4

District's Enrollment Standard Percentage Level:

1.0%

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 | | Enrollment | | Enrollment Variance Level | Status |
|-----------------------------|-------------------------|--------------|--------------|--|----------------|
| | | Budget | CBEDS Actual | (If Budget is greater than Actual, else N/A) | |
| Third Prior Year (2019-20) | District Regular | 2,324 | 2,349 | | |
| | Charter School | | | | |
| | Total Enrollment | 2,324 | 2,349 | N/A | Met |
| Second Prior Year (2020-21) | District Regular | 2,302 | 2,238 | | |
| | Charter School | | | | |
| | Total Enrollment | 2,302 | 2,238 | 2.8% | Not Met |
| First Prior Year (2021-22) | District Regular | 2,157 | 2,123 | | |
| | Charter School | | | | |
| | Total Enrollment | 2,157 | 2,123 | 1.6% | Not Met |

| | | |
|-------------------------|--|--------------|
| Budget Year (2022-23) | | |
| District Regular | | 2,049 |
| Charter School | | |
| Total Enrollment | | 2,049 |

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district experienced a decline in enrollment in 20/21 as a result of COVID

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district continues to experience a decline in enrollment due to COVID

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 | Enrollment | Historical Ratio of ADA to Enrollment |
|-----------------------------|-----------------------------|--------------------------------|---------------------------|--|
| | | Estimated/Unaudited Actuals | CBEDS Actual | |
| | | (Form A, Lines A4 and C4) | (Criterion 2, Item 2A) | |
| Third Prior Year (2019-20) | District Regular | 2,264 | 2,349 | 96.4% |
| | Charter School | | 0 | |
| | Total ADA/Enrollment | 2,264 | 2,349 | |
| Second Prior Year (2020-21) | District Regular | 2,264 | 2,238 | 101.1% |
| | Charter School | 0 | | |
| | Total ADA/Enrollment | 2,264 | 2,238 | |
| First Prior Year (2021-22) | District Regular | 2,028 | 2,123 | 95.5% |
| | Charter School | | | |
| | Total ADA/Enrollment | 2,028 | 2,123 | |
| Historical Average Ratio: | | | | 97.7% |

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 98.2%

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 | Enrollment | Ratio of ADA to Enrollment | Status |
|-------------------------------|-----------------------------|-------------------------------------|--|----------------------------|--------|
| | | Budget (Form A, Lines A4 and C4) | Budget/Projected (Criterion 2, Item 2A) | | |
| Budget Year (2022-23) | District Regular | 1,983 | 2,049 | 96.8% | Met |
| | Charter School | 0 | | | |
| | Total ADA/Enrollment | 1,983 | 2,049 | | |
| 1st Subsequent Year (2023-24) | District Regular | 1,948 | 2,013 | 96.8% | Met |
| | Charter School | | | | |
| | Total ADA/Enrollment | 1,948 | 2,013 | | |
| 2nd Subsequent Year (2024-25) | District Regular | 1,914 | 1,978 | 96.8% | Met |
| | Charter School | | | | |
| | Total ADA/Enrollment | 1,914 | 1,978 | | |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

| | Prior Year (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 2,261.42 | 2,192.51 | 2,098.28 | 1,994.53 |
| b. Prior Year ADA (Funded) | | 2,261.42 | 2,192.51 | 2,098.28 |
| c. Difference (Step 1a minus Step 1b) | | (68.91) | (94.23) | (103.75) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | (3.05%) | (4.30%) | (4.94%) |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 21,566,950.00 | 21,411,750.00 | 21,085,560.00 |
| b1. COLA percentage | | 6.56% | 5.38% | 4.02% |
| b2. COLA amount (proxy for purposes of this criterion) | | 1,414,791.92 | 1,151,952.15 | 847,639.51 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 6.6% | 5.4% | 4.0% |
| Step 3 - Total Change in Population and Funding Level | | | | |
| (Step 1d plus Step 2c) | | 3.5% | 1.1% | -0.9% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 2.51% to 4.51% | 0.08% to 2.08% | -1.92% to 0.08% |

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 (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 0.00 | 0.00 | | |
| 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 (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (COLA Step 2c, 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 (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 20,915,646.00 | 21,566,950.00 | 21,411,750.00 | 21,085,560.00 |
| District's Projected Change in LCFF Revenue: | | 3.11% | (.72%) | (1.52%) |
| LCFF Revenue Standard | | 2.51% to 4.51% | 0.08% to 2.08% | -1.92% to 0.08% |
| Status: | | Met | Not Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

District used total funded ADA off of LCFF calculator.

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 (2019-20) | 16,368,999.02 | 18,204,893.05 |
| Second Prior Year (2020-21) | 15,386,640.73 | 17,735,117.50 | 86.8% |
| First Prior Year (2021-22) | 16,761,491.00 | 18,525,829.00 | 90.5% |
| Historical Average Ratio: | | | 89.0% |

| | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|--------------------------|----------------------------------|--|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 86.0% to 92.0% | 86.0% to 92.0% | 86.0% to 92.0% |

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) | Total Expenditures (Form 01, Objects 1000-7499) | | |
| | Budget Year (2022-23) | 17,120,532.00 | 18,989,960.00 | 90.2% |
| 1st Subsequent Year (2023-24) | 17,592,035.00 | 19,522,272.00 | 90.1% | Met |
| 2nd Subsequent Year (2024-25) | 17,878,775.00 | 19,957,551.00 | 89.6% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 3.51% | 1.08% | (.92%) |
| 2. District's Other Revenues and Expenditures | | | |
| Standard Percentage Range (Line 1, plus/minus 10%): | -6.49% to 13.51% | -8.92% to 11.08% | -10.92% to 9.08% |
| 3. District's Other Revenues and Expenditures | | | |
| Explanation Percentage Range (Line 1, plus/minus 5%): | -1.49% to 8.51% | -3.92% to 6.08% | -5.92% to 4.08% |

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

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

years. All other data are extracted or calculated.

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|--------------|--------------------------------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2021-22) | 2,758,300.00 | | |
| Budget Year (2022-23) | 1,980,668.00 | (28.19%) | Yes |
| 1st Subsequent Year (2023-24) | 798,686.00 | (59.68%) | Yes |

| | | | |
|-------------------------------|------------|-------|----|
| 2nd Subsequent Year (2024-25) | 830,793.00 | 4.02% | No |
|-------------------------------|------------|-------|----|

Explanation:
(required if Yes)

Reduced 1 time Federal Covid Revenues to match expenditures in the 21/22 FY. Reduced 1 time Federal Covid Revenues to match the expenditures planned in the 22/23 FY.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

| | | | |
|-------------------------------|--------------|----------|-----|
| First Prior Year (2021-22) | 3,225,850.00 | | |
| Budget Year (2022-23) | 3,049,370.00 | (5.47%) | Yes |
| 1st Subsequent Year (2023-24) | 2,242,389.00 | (26.46%) | Yes |
| 2nd Subsequent Year (2024-25) | 2,310,389.00 | 3.03% | No |

Explanation:
(required if Yes)

Reduced 1 time State Funds, In Person Instruction and Expanded Learning Opportunities Grant Funds to align with expenditures in FY 21/22. Reduced the 1 time In Person , Expanded Learning Opportunities Grant to align with planned expenditures in the 22/23 FY

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

| | | | |
|-------------------------------|--------------|----------|-----|
| First Prior Year (2021-22) | 2,123,368.00 | | |
| Budget Year (2022-23) | 1,859,944.00 | (12.41%) | Yes |
| 1st Subsequent Year (2023-24) | 1,283,064.00 | (31.02%) | Yes |
| 2nd Subsequent Year (2024-25) | 1,309,964.00 | 2.10% | No |

Explanation:
(required if Yes)

21/22 local revenue includes one time revenue recieved from grants and donations that are not included as ongoing revenue and are reflected once donation or grant is awarded. Parcel Tax revenue is set to expire for the 22/23 school year and is not included as ongoing revenue.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

| | | | |
|-------------------------------|------------|----------|-----|
| First Prior Year (2021-22) | 778,439.00 | | |
| Budget Year (2022-23) | 727,824.00 | (6.50%) | Yes |
| 1st Subsequent Year (2023-24) | 465,187.00 | (36.09%) | Yes |
| 2nd Subsequent Year (2024-25) | 474,352.00 | 1.97% | No |

Explanation:
(required if Yes)

This decrease includes one time revenue and expenditures utilized for materials and supplies needed for distance learning, learning loss and for safety to assist with in person instruction. The reduction in 23/24 is from funds being placed in supplies as a place holder for ESY and Summer School. .

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

| | | | |
|-------------------------------|--------------|----------|-----|
| First Prior Year (2021-22) | 5,228,816.00 | | |
| Budget Year (2022-23) | 4,519,272.00 | (13.57%) | Yes |
| 1st Subsequent Year (2023-24) | 4,148,570.00 | (8.20%) | Yes |
| 2nd Subsequent Year (2024-25) | 4,230,296.00 | 1.97% | No |

Explanation:
(required if Yes)

The district includes one time revenues and expenditures in federal funding that was utilized for services needed for learning loss and in person instruction. The district will continue to decrease outside services as needed.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change | |
|---|--------------|--------------------|---------|
| | | Over Previous Year | Status |
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) | | | |
| First Prior Year (2021-22) | 8,107,518.00 | | |
| Budget Year (2022-23) | 6,889,982.00 | (15.02%) | Not Met |
| 1st Subsequent Year (2023-24) | 4,324,139.00 | (37.24%) | Not Met |
| 2nd Subsequent Year (2024-25) | 4,451,146.00 | 2.94% | Met |

| | | | |
|---|--------------|----------|---------|
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2021-22) | 6,007,255.00 | | |
| Budget Year (2022-23) | 5,247,096.00 | (12.65%) | Not Met |
| 1st Subsequent Year (2023-24) | 4,613,757.00 | (12.07%) | Not Met |
| 2nd Subsequent Year (2024-25) | 4,704,648.00 | 1.97% | 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)

Reduced 1 time Federal Covid Revenues to match expenditures in the 21/22 FY. Reduced 1 time Federal Covid Revenues to match the expenditures planned in the 22/23 FY.

Explanation:

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

Reduced 1 time State Funds, In Person Instruction and Expanded Learning Opportunities Grant Funds to align with expenditures in FY 21/22. Reduced the 1 time In Person , Expanded Learning Opportunities Grant to align with planned expenditures in the 22/23 FY

Explanation:

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

21/22 local revenue includes one time revenue recieved from grants and donations that are not included as ongoing revenue and are reflected once donation or grant is awarded. Parcel Tax revenue is set to expire for the 22/23 school year and is not included as ongoing revenue.

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)

This decrease includes one time revenue and expenditures utilized for materials and supplies needed for distance learning, learning loss and for safety to assist with in person instruction. The reduction in 23/24 is from funds being placed in supplies as a place holder for ESY and Summer School. .

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

The district includes one time revenues and expenditures in federal funding that was utilized for services needed for learning loss and in person instruction. The district will continue to decrease outside services as needed.

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. Statute excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) 0.00
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | |
|--|--|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690) | <div style="border: 1px solid black; width: 100%; height: 100%; display: flex; align-items: center; justify-content: center;"> 28,090,413.00 </div> | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account |
| c. Net Budgeted Expenditures and Other Financing Uses | 28,090,413.00 | 842,712.39 | 902,488.00 Met |

¹ 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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year (2019-20) | Second Prior Year (2020-21) | First Prior Year (2021-22) |
|---|---|-------------------------------|--------------------------------|-------------------------------|
| 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) | 816,846.00 | 814,962.00 | 915,950.73 |
| | c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 63,937.10 | 1,154,262.11 | 3,889,282.38 |
| | 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) | 880,783.10 | 1,969,224.11 | 4,805,233.11 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 27,228,189.98 | 27,165,390.74 | 30,531,691.00 |
| | b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| | c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 27,228,189.98 | 27,165,390.74 | 30,531,691.00 |
| 3. | District's Available Reserve Percentage (Line 1e divided by Line 2c) | 3.2% | 7.2% | 15.7% |
| District's Deficit Spending Standard Percentage Levels | | | | |
| (Line 3 times 1/3): | | 1.1% | 2.4% | 5.2% |

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in | Total Unrestricted | Deficit Spending Level | |
|--|---------------------------|---------------------------------------|--|--------|
| | Unrestricted Fund Balance | Expenditures and Other Financing Uses | (If Net Change in Unrestricted Fund Balance is negative, else N/A) | |
| | (Form 01, Section E) | (Form 01, Objects 1000-7999) | | Status |
| Third Prior Year (2019-20) | 452,314.71 | 18,524,893.05 | N/A | Met |
| Second Prior Year (2020-21) | 533,403.01 | 17,735,117.50 | N/A | Met |
| First Prior Year (2021-22) | (250,622.00) | 18,525,829.00 | 1.4% | Met |
| Budget Year (2022-23) (Information only) | (543,988.00) | 18,989,960.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F 1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|--|---|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | |
| Third Prior Year (2019-20) | 4,212,660.06 | 4,365,469.39 | N/A | Met |
| Second Prior Year (2020-21) | 4,832,696.39 | 4,817,784.10 | .3% | Met |
| First Prior Year (2021-22) | 5,029,054.10 | 5,351,187.11 | N/A | Met |
| Budget Year (2022-23) (Information only) | 5,100,565.11 | | | |

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

| Percentage Level | District ADA |
|--------------------------------|-------------------|
| 5% or \$75,000 (greater of) | 0 to 300 |
| 4% or \$75,000 (greater of) | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 400,000 |
| 1% | 400,001 and over |

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

| | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 1,983 | 1,948 | 1,984 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

| | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 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 (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 30,746,033.00 | 29,596,995.00 | 30,451,270.00 |
| 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) | 30,746,033.00 | 29,596,995.00 | 30,451,270.00 |

| | | | | |
|----|--|-------------------|-------------------|-------------------|
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 922,380.99 | 887,909.85 | 913,538.10 |
| 6. | Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | District's Reserve Standard (Greater of Line B5 or Line B6) | 922,380.99 | 887,909.85 | 913,538.10 |

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 (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|-----------------------|-------------------------------|-------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 922,380.99 | 887,909.00 | 913,538.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 2,676,363.12 | 244,952.92 | 219,323.92 |
| 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 | 887,909.00 | 913,538.00 |
| 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) | 3,598,744.11 | 2,020,770.92 | 2,046,399.92 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 11.70% | 6.83% | 6.72% |
| District's Reserve Standard (Section 10B, Line 7): | 922,380.99 | 887,909.85 | 913,538.10 |
| 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)?

Yes

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:

Parcel Tax revenue set to expire in 22/23 school year. Parcel Tax revenues not included in the 23/24 FY or on going.

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 data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---------------------------|------------|------------------|----------------|--------|
|---------------------------|------------|------------------|----------------|--------|

1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

| | | | | |
|-------------------------------|----------------|--------------|---------|---------|
| First Prior Year (2021-22) | (3,874,012.00) | | | |
| Budget Year (2022-23) | (4,232,884.00) | 358,872.00 | 9.3% | Met |
| 1st Subsequent Year (2023-24) | (3,237,349.19) | (995,534.81) | (23.5%) | Not Met |
| 2nd Subsequent Year (2024-25) | (5,413,394.00) | 2,176,044.81 | 67.2% | Not Met |

1b. **Transfers In, General Fund ***

| | | | | |
|-------------------------------|------------|--------------|---------|---------|
| First Prior Year (2021-22) | 210,362.00 | | | |
| Budget Year (2022-23) | 95,391.00 | (114,971.00) | (54.7%) | Not Met |
| 1st Subsequent Year (2023-24) | 95,391.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2024-25) | 95,391.00 | 0.00 | 0.0% | Met |

1c. **Transfers Out, General Fund ***

| | | | | |
|-------------------------------|------|------|------|-----|
| First Prior Year (2021-22) | 0.00 | | | |
| Budget Year (2022-23) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 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 of contributions for RRM and Special Education continue to rise due to increased expenses. Continued increases to PERS, STRS, salaries, supplies, services and other operating expenses.

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)

21/22 included an transfer in to General Fund from Fund 17 to cover the one time cost of KIS contract. This is not an ongoing transfer and was excluded from ongoing years.

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 commitments¹ 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.

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

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

DATA ENTRY: 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.

1. Does your district have long-term (multi year) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. 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 | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2022-23 |
|-------------------------------|------------|--------------------------------------|-----------------------------|---|
| | | Remaining Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Leases | 1 | General Fund | 7438-7439 | 20,348 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 20 | Tax Revenue | Fund 51 | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| | | | | |
|--------|--|--|--|--------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 20,348 |

| Type of Commitment (continued) | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|----------------|----------------|---------------------|---------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| | Annual Payment | Annual Payment | Annual Payment | Annual Payment |
| | (P & I) | (P & I) | (P & I) | (P & I) |
| Leases | 30,552 | 20,348 | 0 | 0 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 3,290,581 | 3,128,524 | 3,129,272 | 3,131,933 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 3,321,133 | 3,148,872 | 3,129,272 | 3,131,933 |
| Has total annual payment increased over prior year (2021-22)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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 |
|--|---------------------|-------------------|
| | 9,035,905.00 | 2,117,878 |

4. OPEB Liabilities

Data must be entered.

a. Total OPEB liability

9,035,905.00

| | |
|--|----------------|
| b. OPEB plan(s) fiduciary net position (if applicable) | |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 9,035,905.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | June 30th 2021 |

| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-------------|---------------------|---------------------|
| | (2022-23) | (2023-24) | (2024-25) |
| 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) | 341,000.00 | 347,820.00 | 347,820.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 361,762.00 | 366,159.00 | 366,159.00 |
| d. Number of retirees receiving OPEB benefits | 52.00 | 52.00 | 52.00 |

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 | |

| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-------------|---------------------|---------------------|
| | (2022-23) | (2023-24) | (2024-25) |
| 4. Self-Insurance Contributions | | | |
| a. Required contribution (funding) for self-insurance programs | | | |
| b. Amount contributed (funded) for self-insurance programs | | | |

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) (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 124.2 | 120 | 114 | 114 |

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 (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--------------------------|----------------------------------|----------------------------------|
| | | |

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 | 131546 | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2022-23) | (2023-24) | (2024-25) |
| 7. | Amount included for any tentative salary schedule increases | 0 | 0 | 0 |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2022-23) | (2023-24) | (2024-25) |

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

| | | | | |
|----|---|--------|--------|--------|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 978475 | 978475 | 978475 |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |

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 | | |
| 126733 | | |

Per the agreement of 2021-22 if there were any adjustments with ADA there would an additional 1% increase to the 2021-22 salary schedule. In the anticipation of the approval of one of the Assembly Bills in the governor's budget the district has included this in the MYP

Certificated (Non-management) Step and Column Adjustments

| | | | | |
|----|--|-------------|---------------------|---------------------|
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2022-23) | (2023-24) | (2024-25) |
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 259733 | 254473 | 259801 |
| 3. | Percent change in step & column over prior year | 2.0% | 2.0% | 2.0% |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |

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

| | (2022-23) | (2023-24) | (2024-25) |
|---|-----------|-----------|-----------|
| 1. Are savings from attrition included in the budget and MYPs? | No | Yes | No |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | 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) (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified(non - management) FTE positions | 62.9 | 65 | 65 | 65 |

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.

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: | <input type="text"/> |
| 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: | <input type="text"/> |
| 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: | <input type="text"/> |
| 4. | Period covered by the agreement: | Begin Date: <input type="text"/> End Date: <input type="text"/> |

| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|----|---|-------------|---------------------|---------------------|
| | | (2022-23) | (2023-24) | (2024-25) |
| 5. | Salary settlement: | | | |
| | 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 | 30060 | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2022-23) | (2023-24) | (2024-25) |

| | | | | |
|----|---|-------------|---------------------|---------------------|
| 7. | Amount included for any tentative salary schedule increases | 39851 | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2022-23) | (2023-24) | (2024-25) |

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

| | | | | |
|----|---|--------|--------|--------|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 542197 | 513397 | 513397 |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |

Classified (Non-management) Prior Year Settlements

| | | | |
|---|-------|--|--|
| Are any new costs from prior year settlements included in the budget? | Yes | | |
| If Yes, amount of new costs included in the budget and MYPs | 39851 | | |

If Yes, explain the nature of the new costs:

Per the agreement of 2021-22 if there were any adjustments with ADA there would an additional 1% increase to the 2021-22 salary schedule. In the anticipation of the approval of one of the Assembly Bills in the governor's budget the district has included this in the MYP

| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--|-------------|---------------------|---------------------|
| | | (2022-23) | (2023-24) | (2024-25) |
| Classified (Non-management) Step and Column Adjustments | | | | |

| | | | | |
|----|--|-------------|---------------------|---------------------|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | | 79101 | 81480 |
| 3. | Percent change in step & column over prior year | 2.0% | 2.0% | 2.0% |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2022-23) | (2023-24) | (2024-25) |

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

| | | | | |
|----|--|----|-----|----|
| 1. | Are savings from attrition included in the budget and MYPs? | No | Yes | No |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | 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) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--------------------------|-------------|---------------------|---------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| Number of management, supervisor, and confidential FTE positions | 18 | 16 | 16 | 16 |

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

| |
|-----|
| N/A |
|-----|

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: | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|----|---|-------------|---------------------|---------------------|
| | | (2022-23) | (2023-24) | (2024-25) |
| | 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") | | | |

Negotiations Not Settled

| 3. | Cost of a one percent increase in salary and statutory benefits | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|----|---|-------------|---------------------|---------------------|
| | | (2022-23) | (2023-24) | (2024-25) |
| | | | | |

| 4. | Amount included for any tentative salary schedule increases | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|----|---|-------------|---------------------|---------------------|
| | | (2022-23) | (2023-24) | (2024-25) |
| | | | | |

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|----|---|-------------|---------------------|---------------------|
| | | (2022-23) | (2023-24) | (2024-25) |
| | | | | |
| 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 | | | |

Management/Supervisor/Confidential

Step and Column Adjustments

| 1. | Are step & column adjustments included in the budget and MYPs? | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|----|--|-------------|---------------------|---------------------|
| | | (2022-23) | (2023-24) | (2024-25) |
| | | | | |
| 2. | Cost of step and column adjustments | | | |
| 3. | Percent change in step & column over prior year | | | |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

| 1. | Are costs of other benefits included in the budget and MYPs? | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|----|--|-------------|---------------------|---------------------|
| | | (2022-23) | (2023-24) | (2024-25) |
| | | | | |
| 2. | Total cost of other benefits | | | |
| 3. | Percent change in cost of other benefits over prior year | | | |

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.

- Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
- Adoption date of the LCAP or an update to the LCAP.

| |
|--------------|
| Yes |
| Jun 28, 2022 |

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?

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? | Yes |

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

Comments:
(optional)

[Empty comment box]

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V1

6/2/2022 12:29:33 PM

41-68973-0000000

Budget, July 1
Budget 2022-23**Technical Review Checks**

Phase - All

Display - All Technical 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**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** - (**Fatal**) - All FUND codes must be valid.**Passed****CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid.**Passed****CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code.**Passed****CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid.**Passed****CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid.**Passed****CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid.**Passed****CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid.**Passed****CHK-FDXRS7690xOB8590** - (**Fatal**) - 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** - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.**Exception****ACCOUNT****FD - RS - PY - GO - FN - OB****FUND****RESOURCE****VALUE**

20-9010-0-0000-0000-9740 20 9010 \$1,927,565.92

Explanation: Approved by SAB waiver on sale of site surplus property restricted in use and approved by waiver.

20-9010-0-0000-0000-9791 20 9010 \$1,927,565.92

Explanation: Approved by SAB waiver on sale of site surplus property restricted in use and approved by waiver.

20-9010-0-0000-0000-979Z 20 9010 \$1,927,565.92

Explanation: Approved by SAB waiver on sale of site surplus property restricted in use and approved by waiver.

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

CHK-FUNDxFUNCTION-B - (Fatal) - 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 - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|---|-----------------|---------------|--------------|
| 01-3213-0-0000-0000-9740 | 3213 | 9740 | \$418,812.00 |
| Explanation: ESSER III Resource will be set up as Deferred Revenue at year end for Federal Revenue revenue treatment. | | | |
| 01-3214-0-0000-0000-9740 | 3214 | 9740 | \$221,368.00 |
| Explanation: ESSER III Resource will be set up as Deferred Revenue at year end for Federal Revenue revenue treatment. | | | |

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|-----------------|---------------|--------------|
| 01-3213-0-0000-0000-9791 | 3213 | 9791 | \$418,812.00 |
| 01-3214-0-0000-0000-9791 | 3214 | 9791 | \$221,368.00 |
| 01-7422-0-0000-0000-9791 | 7422 | 9791 | \$177,790.00 |

CHK-RES6500XOBJ8091 - (Fatal) - 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 - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.

Passed

CHK-GOALxFUNCTION-A - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

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

Passed

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

Passed

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

Passed

| | |
|--|----------------------|
| LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. | <u>Passed</u> |
| INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. | <u>Passed</u> |
| INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. | <u>Passed</u> |
| INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. | <u>Passed</u> |
| CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. | <u>Passed</u> |
| CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. | <u>Passed</u> |
| EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). | <u>Passed</u> |
| LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). | <u>Passed</u> |
| PASS-THRU-REV=EXP - (Warning) - 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 fund and resource. | <u>Passed</u> |
| SE-PASS-THRU-REVENUE - (Warning) - 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. | <u>Passed</u> |
| EXCESS-ASSIGN-REU - (Fatal) - 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 95). | <u>Passed</u> |
| UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. | <u>Passed</u> |
| UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. | <u>Passed</u> |
| RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. | <u>Passed</u> |
| EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. | <u>Passed</u> |
| OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. | <u>Passed</u> |
| REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. | <u>Passed</u> |
| EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. | <u>Passed</u> |
| CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. | <u>Passed</u> |

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CS-EXPLANATIONS - (Fatal) - 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 - (Fatal) - 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 VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

MYP-PROVIDE - (Warning) - 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 - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. **Exception**

FORM

Form CASH

Explanation: CASH form will be supplied by excel format and added to Adopted Budget

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

SACS Web System - SACS V1

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41-68973-0000000

Budget, July 1
 Estimated Actuals 2021-22
Technical Review Checks
 Phase - All
 Display - All Technical 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)
- WWC - 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 - (Fatal) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

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

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

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

CHK-FDXRS7690xOB8590 - (Fatal) - 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 - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

| ACCOUNT FD - RS - PY - GO - FN - OB | FUND | RESOURCE | VALUE |
|--|------|----------|----------------|
| 20-9010-0-0000-0000-9340 | 20 | 9010 | \$1,927,565.92 |
| Explanation: Approved by SAB waiver on sale of site surplus property restricted in use and approved by waiver. | | | |
| 20-9010-0-0000-0000-9740 | 20 | 9010 | \$1,927,565.92 |
| Explanation: Approved by SAB waiver on sale of site surplus property restricted in use and approved by waiver. | | | |
| 20-9010-0-0000-0000-9791 | 20 | 9010 | \$1,927,565.92 |
| Explanation: Approved by SAB waiver on sale of site surplus property restricted in use and approved by waiver. | | | |
| 20-9010-0-0000-0000-979Z | 20 | 9010 | \$1,927,565.92 |
| Explanation: Approved by SAB waiver on sale of site surplus property restricted in use and approved by waiver. | | | |

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

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

Passed

CHK-FUNDxFUNCTION-B - (Fatal) - 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 - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|-----------------|---------------|--------------|
| 01-1100-0-0000-0000-9340 | 1100 | 9340 | \$340,675.98 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 01-2600-0-0000-0000-9340 | 2600 | 9340 | \$437,626.00 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 01-3213-0-0000-0000-9340 | 3213 | 9340 | \$418,812.00 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 01-3213-0-0000-0000-9740 | 3213 | 9740 | \$418,812.00 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 01-3214-0-0000-0000-9340 | 3214 | 9340 | \$221,368.00 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 01-3214-0-0000-0000-9740 | 3214 | 9740 | \$221,368.00 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 01-6266-0-0000-0000-9340 | 6266 | 9340 | \$427,282.00 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 01-7311-0-0000-0000-9340 | 7311 | 9340 | \$10,532.00 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 01-7422-0-0000-0000-9340 | 7422 | 9340 | \$177,790.00 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 01-7422-0-0000-0000-9740 | 7422 | 9740 | \$177,790.00 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 01-7425-0-0000-0000-9340 | 7425 | 9340 | \$154,971.00 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 01-7426-0-0000-0000-9340 | 7426 | 9340 | \$138,115.00 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |
| 13-5320-0-0000-0000-9340 | 5320 | 9340 | \$35,672.73 |
| Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset and Liability Roll. | | | |

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

Passed

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CHK-RES6500XOBJ8091 - (Fatal) - 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 - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

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

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

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

LOTTERY-CONTRIB - (Fatal) - 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 - (Warning) - 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 fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - 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 - (Fatal) - 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 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

| FUND | RESOURCE | OBJECT | VALUE |
|--|----------|--------|----------------|
| 01 | 7425 | 8590 | (\$750,142.00) |
| Explanation: PY Accrual set up for ELO Grant that was reclassified by CDE to Federal Resourced. Accrual reversed in 21/22, and revenue will be recognized in new Federal Resources for ELO Grant | | | |
| 40 | 0000 | 6200 | (\$77,600.00) |
| Explanation: Accrual reversed in object code where it originated. It will be reclassified at year end. | | | |

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

| FUND | RESOURCE | VALUE |
|--|----------|----------------|
| 01 | 7425 | (\$750,142.00) |
| Explanation: PY Accrual set up for ELO Grant that was reclassified by CDE to Federal Resourced. Accrual reversed in 21/22, and revenue will be recognized in new Federal Resources for ELO Grant | | |

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

AR-AP-POSITIVE - (Warning) - 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 - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

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NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, 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 - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

DEBT-ACTIVITY - (Informational) - 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 - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

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

Passed

ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided.

Passed

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

Passed

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

Passed

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

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

DISTRICT NAME: Millbrae Elementary 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 2022-23 | FY 2023-24 | FY 2024-25 |
| Gap Funding Rate: 100% | Gap Funding Rate: 100% | Gap Funding Rate: 100% |
| COLA: 6.65% | COLA: 5.38% | COLA: 4.02% |
| ADA: 1992.14 | ADA: 1957.02 | ADA: 1922.55 |
| Enrollment: 2051 | Enrollment: 2015 | Enrollment: 1980 |
| Unduplicated Pupil %: 35.67% | Unduplicated Pupil %: 35.83% | Unduplicated Pupil %: 35.61% |
| 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 2022-23 | FY 2023-24 | FY 2024-25 |
| N/A | N/A | N/A |

FEDERAL REVENUES

| Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years. | | |
|---|---|---|
| FY 2022-23 | FY 2023-24 | FY 2024-25 |
| 22/23 Federal Revenue includes revenue for Title I, Title II, Title III and Title IV. Federal Funding has increased in 22/23 to include ESSER I and ESSER II and GEER Funding. The budget continues to reflect funding for Spec Ed IDEA, that is budgeted at the estimated allocation from SELPA. The District has distributed 15% of the IDEA allocation for early intervening services. | 23/24 Federal Revenue includes revenue for Title I, Title II, Title III and Title IV. The Federal Funding is maintained at the 22/23 level and doesn't include the one time ESSER and GEER funding received in 22/23. The budget continues to reflect funding for Special Ed IDEA, that is budgeted at the estimated allocation from SELPA. The District continues to distribute 15% of the Federal IDEA funding to early intervening services. | 24/25 Federal Revenue includes revenue for Title I, Title II, Title III and Title IV. The Federal Funding is maintained at the 22/23 level and doesn't include the one time ESSER and GEER funding received in 22/23. The budget continues to reflect funding for Special Ed IDEA, that is budgeted at the estimated allocation from SELPA. The District continues to distribute 15% of the Federal IDEA funding to early intervening services. |

DISTRICT NAME: Millbrae Elementary School District

STATE REVENUES

| Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years. | | |
|--|--|---|
| FY 2022-23 | FY 2023-24 | FY 2024-25 |
| 22/23 reflects state revenue funding for Mandated Cost Block Grant (\$34.90/ADA), Unrestricted Lottery (\$163/ADA) and Restricted Lottery (\$65/ADA). The ASES grant is maintained at the 21/22 level of \$142,814, and the In person Instruction and the Expanded Learning Grant revenue was included in 21/22. However, expenditures for inperson instruction and ELO are reflected in 22/23. Additionally, 22/23 budget continues to reflect Mental Health Funding as per SELPA funding allocation and STRS on behalf of \$1,403,289. | 23/24 reflects state revenue funding for Mandated Cost Block grant (\$34.90/ADA), Unrestricted Lottery (\$163/ADA) and Restricted Lottery (\$65/ADA). 22/24continues to reflect ASES grant at same funding level as 22/23 along with Mental Heath funding and STRS on behalf of \$1,403,289. Updated Mandated Cost Block Grant amount will be updated at | 24/25 reflects state revenue funding for Mandated Cost Block grant (\$34.90/ADA), Unrestricted Lottery (\$163/ADA) and Restricted Lottery (\$65/ADA). 24/25 continues to reflect ASES grant at same funding level as 22/23 along with Mental Heath funding and STRS on behalf of \$1,403,289. Updated Mandated Cost Block Grant amount will be updated at |

| 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 2022-23 | FY 2023-24 | FY 2024-25 |
| N/A | N/A | N/A |

| Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year. | | |
|--|---|---|
| FY 2022-23 | FY 2023-24 | FY 2024-25 |
| Unrestricted Lottery (\$163/ADA), Restricted Lottery (\$65/ADA) | Unrestricted Lottery (\$163/ADA), Restricted Lottery (\$65/ADA) | Unrestricted Lottery (\$163/ADA), Restricted Lottery (\$65/ADA) |

LOCAL REVENUES

| Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years. | | |
|--|---|---|
| FY 2022-23 | FY 2023-24 | FY 2024-25 |
| 22/23 Local Revenue continues to reflect local revenue for Parcel Tax Revenue as per Measure N, Millbrae Education Foundation, and retiree health and welfare. Facility rental income has been included for leased site revenue along with summer leased site revenue. | 23/24 Local Revenue continues to reflect local revenue from Millbrae Education Foundation and retiree health and welfare. Parcel Tax revenue for Measure N expires in FY 22/23, therefore Local Revenue has been reduced to reflect loss of revenue. FY 23/24 continues to reflect facility rental income for leased sites along with summer leased site revenue. | 24/25 Local Revenue continues to reflect local revenue from Millbrae Education Foundation and retiree health and welfare. Parcel Tax revenue for Measure N expires in FY 22/23, therefore Local Revenue has been reduced to reflect loss of revenue. FY 24/25 continues to reflect facility rental income for leased sites along with summer leased site revenue. |

| Are there parcel taxes or other local revenue sources that are due to expire in the current or subsequent two fiscal years? If so, please indicate district plans to address the loss in revenues. | | |
|--|--|--|
| FY 2022-23 | FY 2023-24 | FY 2024-25 |
| Measure N Parcel Tax Revenue of \$97/Parcel is set to expire in FY 22/23. The District has reduced the Parcel Tax revenue in FY 23/24, which increases deficit spending in FY 23/24. The District will be surveying the community to explore the options for a future parcel tax with the sunset of Measure N. | Measure N Parcel Tax Revenue of \$97/Parcel is set to expire in FY 22/23. The District has reduced the Parcel Tax revenue in FY 23/24, which increases deficit spending in FY 23/24. The District will be surveying the community to explore the options for a future parcel tax with the sunset of Measure N. | Measure N Parcel Tax Revenue of \$97/Parcel is set to expire in FY 22/23. The District has reduced the Parcel Tax revenue in FY 23/24, which increases deficit spending in FY 23/24. The District will be surveying the community to explore the options for a future parcel tax with the sunset of Measure N. |

DISTRICT NAME: Millbrae Elementary School District

OTHER FINANCING SOURCES & USES

| Describe the nature and purpose of amounts shown in the following accounts: | | |
|--|--|--|
| FY 2022-23 | FY 2023-24 | FY 2024-25 |
| a) Interfund Transfers In/Out: General Fund continues to reflect transfer out of General Fund to Café to support food service program for unpaid meal charges. FY 22/23 continues to reflect interest transfer of \$80,000 from Fund 40 to General Fund. | a) Interfund Transfers In/Out: General Fund continues to reflect transfer out of General Fund to Café to support food service program for unpaid meal charges. FY 23/24 continues to reflect interest transfer of \$80,000 from Fund 40 to General Fund. | a) Interfund Transfers In/Out: General Fund continues to reflect transfer out of General Fund to Café to support food service program for unpaid meal charges. FY 24/25 continues to reflect interest transfer of \$80,000 from Fund 40 to General Fund. |
| b) Other Sources/Uses: N/A | b) Other Sources/Uses: N/A | b) Other Sources/Uses: N/A |
| c) Contributions: 22/23 continues to reflect 3% required contribution to Routine restricted Maintenance and Special Ed. | c) Contributions: 23/24 continues to reflect 3% required contribution to Routine restricted Maintenance and Special Ed. | c) Contributions: 24/25 continues to reflect 3% required contribution to Routine restricted Maintenance and Special Ed. |

GENERAL FUND EXPENDITURES

CERTIFICATED & CLASSIFIED SALARIES

| Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.) | | |
|---|--|---|
| FY 2022-23 | FY 2023-24 | FY 2024-25 |
| 22/23 Certificated Staffing is budgeted at 133 FTE which includes positions funded with one time state and federal funds. (ESSER, ELO, GEER) | 23/24 Certificated Staffing reflects FTE of 127 this is a reduction of 6 FTE's due to positions funded with one time state and federal funds. (ESSER, ELO, GEER) | 24/25 Certificated Staffing continues to reflect FTE of 127 District will monitor staffing for enrollment adjustments along with the positions funded with one-time state and federal funds utilized to mitigate learning loss. |

| Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.) | | |
|---|---|---|
| FY 2022-23 | FY 2023-24 | FY 2024-25 |
| 22/23 Classified Staffing is budgeted at 65.25 FTE | 23/24 Classified Staffing continues to reflect FTE of 65.25 The District will review and monitor positions added with one-time funds to mitigate learning loss. | 24/25 Classified Staffing continues to reflect FTE of 65.25 The District will review and monitor positions added with one-time funds to mitigate learning loss. |

| Indicate the status of negotiations for each of the district's collective bargaining units during budget adoption. | | |
|--|---------------------------------------|---------------------------------------|
| FY 2022-23 | FY 2023-24 | FY 2024-25 |
| 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 |

DISTRICT NAME: Millbrae Elementary School District

If negotiations are **settled**, indicate the negotiated increase in compensation and benefits for each fiscal year and **whether the costs of settlement are included in the budget and MYP.**

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|------------|------------|------------|
| N/A | N/A | N/A |

If negotiations are **not settled**, indicate the total estimated costs of potential settlements that are included in the budget or set aside as reserves in the components of ending fund balance.

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|---|---|---|
| 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.

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|---|---|---|
| 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: | Others assumptions: | Others assumptions: |

EMPLOYEE BENEFITS

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

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|--|--|--|
| STRS: 19.10% | STRS: 19.10% | STRS: 19.10% |
| PERS: 25.37% | PERS: 25.20% | PERS: 24.60% |
| FICA: .062, Medicare: .0145, Unemployment: .50 | FICA: .062, Medicare: .0145, Unemployment: .20 | FICA: .062, Medicare: .0145, Unemployment: .20 |
| Workers Compensation: .030241 | Workers Compensation: .0317531 | Workers Compensation: .0333407 |

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 2022-23 | FY 2023-24 | FY 2024-25 |
|------------|------------|------------|
| 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 2022-23 | FY 2023-24 | FY 2024-25 |
|---|--|--|
| 22/23 Retirement benefits are reflected in object code 3700 and include known retirements as of June 2022 | 23/24 Retirement benefits are reflected in object code 3700 and include known retirements as of FY 22/23 | 24/25 Retirement benefits are reflected in object code 3700 and include known retirements as of FY 22/23 |

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 2022-23 | FY 2023-24 | FY 2024-25 |
|------------|------------|------------|
|------------|------------|------------|

DISTRICT NAME: Millbrae Elementary School District

| | | |
|--|--|--|
| a) 4000-Books & Supplies: Books and supplies is maintained at the same level as 21/22 PY carryover for Title I and local grants and donations were not included. 20/21 included one-time expenditures for textbook adoption that was not included in 21/22. | a) 4000-Books & Supplies: Books and supplies is maintained at the same level as 22/23 and increased by CPI of 3.14% with the exception one-time learning loss funds received and utilized for health and safety distance learning and return to in-person instruction. Additionally, | a) 4000-Books & Supplies: Books and Supplies is maintained at the same level as 23/24 with the CPI increase of 1.97%. |
| b) 5000-Services & Other Operating Costs: Services and Operating costs have been reduced from prior year to reflect reduction in contracted services utilizing federal and state Covid relief funds and the reduction in contracted services that were utilized for position vacancies. The District will continue with some contracted services utilizing the In person and ELO grants. | b) 5000-Services & Other Operating Costs: Contracted services reflects a reduction from prior year as a result of the one-time funds for in person instruction and ELO grant that along with a reduction in contracted services for vacant positions. | b) 5000-Services & Other Operating Costs: Services and other other operating costs is maintained at the same level as 23/24. |
| c) 6000-Capital Outlay: N/A | c) 6000-Capital Outlay: N/A | c) 6000-Capital Outlay: N/A |
| d) 7000-Other Outgo: Other outgo has been maintained from prior year to reflect student placements for county programs. | d) 7000-Other Outgo: Other outgo has been maintained from prior year to reflect student placements for county programs. | d) 7000-Other Outgo: Other outgo has been maintained from prior year to reflect student placements for county programs. |

COMPONENTS OF GENERAL FUND ENDING BALANCE

| | | |
|---|---|---|
| Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance. | | |
| FY 2022-23 | FY 2023-24 | FY 2024-25 |
| For 22/23, the District assigned \$172,481 for a 1% increase to all salary schedules agreed to in the 21/22 TA for the ADA holdharmless in gov. budget. | For 23/24, the District committed \$120,351 from interest savings on debt service payment for reserve for economic uncertainites to align with board policy 3100. | For 24/25, the District committed \$120,351 from interest savings on debt service payment for reserve for economic uncertainites to align with board policy 3100. |
| Assigned deficits spending in the amount of \$543,988 for 22/23 | | |
| Assigned deficits spending in the amount of \$238,864 for 23/24 | | |

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 2022-23 | FY 2023-24 | FY 2024-25 |
| FY 2021-22 is the final year of the hold harmless provided in the 20/21 budget adoption where the district is funded on the 19/20 ADA. | FY 2021-22 is the final year of the hold harmless provided in the 20/21 budget adoption where the district is funded on the 19/20 ADA. | FY 2021-22 is the final year of the hold harmless provided in the 20/21 budget adoption where the district is funded on the 19/20 ADA. |
| However, the District will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY 2022-23 and FY 2023-24 and 2024/25 | However, the District will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY 2022-23 and FY 2023-24 and 2024/25 | However, the District will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY 2022-23 and FY 2023-24 and 2024/25 |

SHORT & LONG TERM OBLIGATIONS

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

DISTRICT NAME: Millbrae Elementary School District

| 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 2022-23 | FY 2023-24 | FY 2024-25 |
| 1) TRANS Amount: N/A | 1) TRANS Amount: N/A | 1) TRANS Amount: N/A |
| | | |
| | | |
| 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 2022-23 | FY 2023-24 | FY 2024-25 |
| GO Bonds: \$40,929,527 | GO Bonds:\$39,509,527 | GO Bonds \$39,509,527 |
| COPs: N/A | COPs: N/A | COPs: N/A |
| BANs: N/A | BANs: N/A | BANs: N/A |
| Capital Leases: \$20,347 | Capital Leases: N/A | Capital Leases: N/A |
| Other Borrowings: N/A | Other Borrowings: | Other Borrowings: |
| | | |

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 13 – CAFETERIA

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|---|---|---|
| The District anticipates returning to traditional feeding options for the 2022-23 school year with food service program returning to a self supporting program. The District will review and monitor any changes provided by the legislature and adjust program delivery accordingly. | The District anticipates returning to traditional feeding options for the 2023-24 school year with food service program returning to a self supporting program. The District will review and monitor any changes provided by the legislature and adjust program delivery accordingly. | The District anticipates returning to traditional feeding options for the 2024-25 school year with food service program returning to a self supporting program. The District will review and monitor any changes provided by the legislature and adjust program delivery accordingly. |

Fund 14 – DEFERRED MAINTENANCE

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|------------|------------|------------|
| N/A | N/A | N/A |
| | | |

DISTRICT NAME: Millbrae Elementary School District

Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|--|--|--|
| Special Reserve fund reflects balance of one time funds that were allocated for curriculum adoption. | Special Reserve fund reflects balance of one time funds that were allocated for curriculum adoption. | Special Reserve fund reflects balance of one time funds that were allocated for curriculum adoption. |
| The balance of the funds will be utilized for technology and curriculum needs. | The balance of the funds will be utilized for technology and curriculum needs. | The balance of the funds will be utilized for technology and curriculum needs. |
| | | |

Fund 20 – SPECIAL RESERVE FUND FOR POST-EMPLOYMENT BENEFITS

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|---|--|--|
| The District established Fund 20 to account for funds set aside to partially fund OPEB liability. No additional funds have been transferred to Fund 20. The ending fund balance continues to reflect the original transfer and interest earnings. | No significant changes from prior year | No significant changes from prior year |
| | | |

Fund 21 – BUILDING FUND

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|------------|------------|------------|
| N/A | N/A | N/A |
| | | |

Fund 25 – CAPITAL FACILITIES FUND

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|---|--|--|
| The District continues to budget for developer fees and interest. | 23/24 Continues to reflect revenue from developer fees | 24/25 Continues to reflect revenue from developer fees |
| The District will utilize the recommendations from the facilities master plan to implement projects utilizing the funds available in Fund 25. | and interest. The District will use the master plan to develop project timeline for facility projects and update the budget accordingly. | and interest. The District will use the master plan to develop project timeline for facility projects and update the budget accordingly. |
| | | |

Fund 35 – COUNTY SCHOOL FACILITIES FUND

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|------------|------------|------------|
| N/A | N/A | N/A |
| | | |

Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

| FY 2022-23 | FY 2023-24 | FY 2024-25 |
|---|---|---|
| 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 as outlined in facility master plan. | 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 as outlined in facility master plan. | 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 as outlined in facility master plan. |
| | | |

District: Millbrae Elementary School District
 CDS #: 41-68973

**Adopted Budget
 2022-23 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves
 (Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.)

| Combined Assigned and Unassigned/unappropriated Fund Balances | | 2022-23 Adopted Budget |
|--|---|---------------------------|
| Form | Fund | |
| 01 | General Fund | \$4,554,077.11 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | \$540,540.14 |
| Total Assigned and Unassigned Ending Fund Balances | | \$5,094,617.25 |
| District Standard Reserve Level | | 3% |
| Less District Minimum Reserve for Economic Uncertainties | | \$922,381 |
| Total Assigned & Unassigned Ending Balance in Excess of Minimum | | \$4,172,236.26 |

Add total of Object Codes 9780/9789/9790 from:
 <-- a) Form 01
 <-- b) Form 17

<-- Source: Form 01CS Line 10B-4
 <-- Source: Form 01CS Line 10B-7

| Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties: | | | |
|--|---|---------------------------|---|
| SACS Form | Fund | 2022-23 Adopted Budget | Description of Need |
| <i>(These are samples only; please modify as appropriate)</i> | | | |
| 01 | General Fund | \$172,481.0 | Set aside for 1% salary schedule increase for 22.23 in signed |
| 01 | General Fund | \$543,988.0 | Set aside for deficit spending 22/23 |
| 01 | General Fund | \$238,864.0 | Set aside for deficit spending 23/24 |
| 01 | General Fund | \$2,676,363.1 | Set aside for deficit spending 24/25 |
| 01 | General Fund | \$0.0 | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | \$540,540.14 | Set aside for technology and district needs |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | | |
| <i>Insert Lines above as needed</i> | | | |
| Total of Substantiated Needs | | \$4,172,236.26 | |
| Remaining Unsubstantiated Balance | | \$0.00 | Balance should be Zero |

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.